AGGREGRATED INFORMATION FOR WESTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	58 308 144	16 750 630	28.7%	14 871 251	25.5%	31 621 881	54.2%	13 361 094	51.5%	11.3%
Property rates	12 134 611	3 770 143	31.1%	2 831 602	23.3%	6 601 745	54.4%	2 504 487	54.6%	13.1%
Property rates - penalties and collection charges	-	2 771	-	4 104	-	6 875	-	3 003	386.4%	36.7%
Service charges - electricity revenue	18 763 353	4 946 503	26.4%	4 675 846	24.9%	9 622 350	51.3%	4 206 224	49.7%	11.2%
Service charges - water revenue	5 361 770	1 919 101	35.8%	1 502 507	28.0%	3 421 608	63.8%	1 108 769	41.4%	35.5%
Service charges - sanitation revenue	2 724 903	990 993	36.4%	665 838	24.4%	1 656 831	60.8%	503 327	44.1%	32.3%
Service charges - refuse revenue	1 962 314	618 575	31.5%	413 295	21.1%	1 031 871	52.6%	465 484	54.4%	(11.2%)
Service charges - other	573	(1 956)	(341.4%)	27	4.7%	(1 930)	(336.7%)	3 590	(206.9%)	(99.3%)
Rental of facilities and equipment	642 010	133 133	20.7%	141 180	22.0%	274 313	42.7%	176 774	45.5%	(20.1%)
Interest earned - external investments	1 349 854	321 781	23.8%	329 351	24.4%	651 132	48.2%	290 043	51.2%	13.6%
Interest earned - outstanding debtors	463 223	135 425	29.2%	144 183	31.1%	279 607	60.4%	101 674	51.9%	41.8%
Dividends received	7	22	307.6%	-	-	22	307.6%	-	-	-
Fines	2 131 569	313 166	14.7%	663 223	31.1%	976 389	45.8%	612 172	52.1%	8.3%
Licences and permits	86 734	23 311	26.9%	24 431	28.2%	47 743	55.0%	29 139	44.1%	(16.2%)
Agency services	559 877	112 151	20.0%	154 172	27.5%	266 322	47.6%	159 888	57.8%	(3.6%)
Transfers recognised - operational	10 359 874	3 120 149	30.1%	2 920 478	28.2%	6 040 627	58.3%	2 833 871	58.5%	3.1%
Other own revenue	1 689 937	342 880	20.3%	387 590	22.9%	730 470	43.2%	361 536	51.0%	7.2%
Gains on disposal of PPE	77 535	2 482	3.2%	13 424	17.3%	15 906	20.5%	1 114	14.4%	1 105.0%
Operating Expenditure	58 638 879	11 494 536	19.6%	13 640 975	23.3%	25 135 511	42.9%	13 210 324	43.3%	3.3%
Employee related costs	19 211 915	3 982 747	20.7%	4 793 040	24.9%	8 775 787	45.7%	4 769 975	49.6%	.5%
Remuneration of councillors	455 832	104 938	23.0%	104 636	23.0%	209 574	46.0%	98 159	45.9%	6.6%
Debt impairment	3 890 704	825 545	21.2%	916 078	23.5%	1 741 624	44.8%	637 273	37.8%	43.7%
Depreciation and asset impairment	4 307 559	801 651	18.6%	1 039 033	24.1%	1 840 684	42.7%	1 042 224	37.6%	(.3%)
Finance charges	1 573 489	247 768	15.7%	283 366	18.0%	531 134	33.8%	347 742	37.6%	(18.5%)
Bulk purchases	14 010 673	3 206 917	22.9%	2 865 571	20.5%	6 072 488	43.3%	2 751 383	45.0%	4.2%
Other Materials	2 079 884	349 776	16.8%	521 243	25.1%	871 019	41.9%	495 247	44.1%	5.2%
Contracted services	8 632 936	1 087 626	12.6%	1 949 158	22.6%	3 036 784	35.2%	1 772 394	34.9%	10.0%
Transfers and grants	396 666	126 119	31.8%	71 943	18.1%	198 062	49.9%	141 491	112.0%	(49.2%)
Other expenditure	4 068 259	759 334	18.7%	921 470	22.7%	1 680 804	41.3%	1 154 079	38.2%	(20.2%)
Loss on disposal of PPE	10 962	2 115	19.3%	175 437	1 600.4%	177 551	1 619.7%	357	4.0%	49 015.4%
Surplus/(Deficit)	(330 734)	5 256 094		1 230 276		6 486 370		150 770		
Transfers recognised - capital	3 266 553	316 095	9.7%	748 553	22.9%	1 064 648	32.6%	620 612	27.0%	20.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 130	(7)	(.6%)	(98)	(8.6%)	(104)	(9.2%)	329	11.1%	(129.7%)
Surplus/(Deficit) after capital transfers and contributions	2 936 948	5 572 182		1 978 732		7 550 914		771 711		
Taxation	-	-	-	-	-	-	-	2 368	-	(100.0%)
Surplus/(Deficit) after taxation	2 936 948	5 572 182		1 978 732		7 550 914		769 343		
Attributable to minorities	(8 783)	(249)	2.8%	(6 662)	75.8%	(6 911)	78.7%	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	2 928 165	5 571 933		1 972 070		7 544 003		769 343		
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	(0)	-	-	-	(100.0%)
Surplus/(Deficit) for the year	2 928 165	5 571 933		1 972 070		7 544 003		769 343		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	11 921 714	1 020 485	8.6%	2 005 575	16.8%	3 026 061	25.4%	2 037 700	31.0%	(1.6%)
National Government	2 753 879	254 859	9.3%	601 104	21.8%	855 963	31.1%	531 638	28.9%	13.1%
Provincial Government	513 322	114 014	22.2%	124 111	24.2%	238 124	46.4%	80 571	30.8%	54.0%
District Municipality	450	5	1.0%	457	101.5%	461	102.5%	-	-	(100.0%)
Other transfers and grants	3 800	-	-	1 440	37.9%	1 440	37.9%	(40)	.2%	(3 712.7%)
Transfers recognised - capital	3 271 451	368 877	11.3%	727 112	22.2%	1 095 989	33.5%	612 170	28.9%	18.8%
Borrowing	4 893 666	328 063	6.7%	449 857	9.2%	777 920	15.9%	890 326	33.9%	(49.5%)
Internally generated funds	3 673 077	310 891	8.5%	815 167	22.2%	1 126 059	30.7%	513 569	29.1%	58.7%
Public contributions and donations	83 520	12 653	15.2%	13 439	16.1%	26 093	31.2%	21 636	41.2%	(37.9%)
Capital Expenditure Standard Classification	11 921 714	1 020 485	8.6%	2 005 575	16.8%	3 026 061	25.4%	2 037 700	31.0%	(1.6%)
Governance and Administration	1 180 447	69 947	5.9%	192 502	16.3%	262 449	22.2%	288 948	34.7%	(33.4%)
Executive & Council	15 120	13 853	91.6%	47 559	314.5%	61 412	406.1%	35 270	113.3%	34.8%
Budget & Treasury Office	1 165 126	7 479	.6%	22 129	1.9%	29 607	2.5%	15 908	2.3%	39.1%
Corporate Services	201	48 615	24 193.5%	122 815	61 118.9%	171 430	85 312.4%	237 769	953.5%	(48.3%)
Community and Public Safety	1 605 439	226 265	14.1%	333 739	20.8%	560 004	34.9%	282 614	28.6%	18.1%
Community & Social Services	170 257	15 830	9.3%	25 619	15.0%	41 449	24.3%	36 488	29.5%	(29.8%)
Sport And Recreation	240 942	26 956	11.2%	69 368	28.8%	96 324	40.0%	51 549	28.0%	34.6%
Public Safety	115 787	28 459	24.6%	46 175	39.9%	74 635	64.5%	33 958	53.6%	36.0%
Housing	1 005 032	150 731	15.0%	181 322	18.0%	332 053	33.0%	150 445	25.7%	20.5%
Health	73 421	4 288	5.8%	11 256	15.3%	15 544	21.2%	10 174	25.7%	10.6%
Economic and Environmental Services	2 028 157	172 232	8.5%	378 786	18.7%	551 018	27.2%	387 310	29.5%	(2.2%)
Planning and Development	101 099	3 058	3.0%	11 643	11.5%	14 701	14.5%	8 144	20.4%	43.0%
Road Transport	1 903 793	168 612	8.9%	365 965	19.2%	534 577	28.1%	372 490	29.7%	(1.8%)
Environmental Protection	23 265	562	2.4%	1 178	5.1%	1 740	7.5%	6 677	54.9%	(82.4%)
Trading Services	7 049 357	535 178	7.6%	1 076 236	15.3%	1 611 414	22.9%	1 051 896	30.5%	2.3%
Electricity	1 611 782	203 968	12.7%	278 507	17.3%	482 475	29.9%	343 162	30.3%	(18.8%)
Water	3 113 245	232 006	7.5%	422 894	13.6%	654 900	21.0%	362 140	37.4%	16.8%
Waste Water Management	1 810 720	76 866	4.2%	260 012	14.4%	336 878	18.6%	286 044	28.3%	(9.1%)
Waste Management	513 611	22 337	4.3%	114 824	22.4%	137 161	26.7%	60 549	18.0%	89.6%
Other	58 313	16 864	28.9%	24 311	41.7%	41 175	70.6%	26 933	78.7%	(9.7%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	57 049 307	16 602 514	29.1%	15 721 177	27.6%	32 323 691	56.7%	13 870 869	53.0%	13.3%
Property rates, penalties and collection charges	11 618 418	3 037 704	26.1%	2 994 243	25.8%	6 031 947	51.9%	2 729 055	50.7%	9.7%
Service charges	26 954 902	7 143 083	26.5%	7 265 978	27.0%	14 409 061	53.5%	6 062 288	47.3%	19.9%
Other revenue	5 891 631	2 350 871	39.9%	2 289 166	38.9%	4 640 037	78.8%	892 096	73.9%	156.6%
Government - operating	7 857 255	2 732 797	34.8%	1 854 543	23.6%	4 587 339	58.4%	3 146 215	66.1%	(41.1%)
Government - capital	3 269 504	1 043 821	31.9%	996 691	30.5%	2 040 512	62.4%	770 999	52.3%	29.3%
Interest	1 457 595	294 237	20.2%	320 557	22.0%	614 795	42.2%	270 216	41.2%	18.6%
Dividends	3	-	-	-	-	-	-	-	26 823.8%	-
Payments	(49 601 211)	(13 566 781)	27.4%	(12 041 150)	24.3%	(25 607 930)	51.6%	(12 550 258)	52.7%	(4.1%)
Suppliers and employees	(47 705 502)	(13 298 233)	27.9%	(11 711 674)	24.5%	(25 009 907)	52.4%	(12 185 861)	53.3%	(3.9%)
Finance charges	(1 404 875)	(233 618)	16.6%	(317 162)	22.6%	(550 780)	39.2%	(313 006)	37.8%	1.3%
Transfers and grants	(490 834)	(34 929)	7.1%	(12 314)	2.5%	(47 243)	9.6%	(51 391)	39.1%	(76.0%)
Net Cash from/(used) Operating Activities	7 448 096	3 035 733	40.8%	3 680 027	49.4%	6 715 760	90.2%	1 320 611	54.8%	178.7%
Cash Flow from Investing Activities										
Receipts	60 067	(326 593)	(543.7%)	(284 544)	(473.7%)	(611 137)	(1 017.4%)	(265 310)	421.8%	7.2%
Proceeds on disposal of PPE	161 579	1 984	1.2%	4 390	2.7%	6 374	3.9%	2 375	11.5%	84.9%
Decrease in non-current debtors	34	(584)	(1 694.5%)	687	1 992.8%	103	298.4%	4 182	(530.4%)	(83.6%)
Decrease in other non-current receivables	184	(1 356)	(736.0%)	(449)	(244.0%)	(1 805)	(980.0%)	263	21.7%	(270.9%)
Decrease (increase) in non-current investments	(101 730)	(326 637)	321.1%	(289 172)	284.3%	(615 809)	605.3%	(272 129)	291.7%	6.3%
Payments	(10 956 485)	(1 655 258)	15.1%	(1 705 144)	15.6%	(3 360 402)	30.7%	(1 281 422)	28.5%	33.1%
Capital assets	(10 956 485)	(1 655 258)	15.1%	(1 705 144)	15.6%	(3 360 402)	30.7%	(1 281 422)	28.5%	33.1%
Net Cash from/(used) Investing Activities	(10 896 418)	(1 981 851)	18.2%	(1 989 687)	18.3%	(3 971 539)	36.4%	(1 546 732)	34.6%	28.6%
Cash Flow from Financing Activities										
Receipts	4 842 191	(8 296)	(.2%)	17 437	.4%	9 141	.2%	16 676	29.2%	4.6%
Short term loans	-	4 000	-	569	-	4 569	-	-	-	(100.0%)
Borrowing long term/refinancing	4 793 642	-	-	-	-	-	-	(1 366)	29.1%	(100.0%)
Increase (decrease) in consumer deposits	48 549	(12 296)	(25.3%)	16 868	34.7%	4 572	9.4%	18 042	18.1%	(6.5%)
Payments	(880 831)	(176 836)	20.1%	(199 017)	22.6%	(375 853)	42.7%	(201 992)	39.9%	(1.5%)
Repayment of borrowing	(880 831)	(176 836)	20.1%	(199 017)	22.6%	(375 853)	42.7%	(201 992)	39.9%	(1.5%)
Net Cash from/(used) Financing Activities	3 961 360	(185 133)	(4.7%)	(181 580)	(4.6%)	(366 712)	(9.3%)	(185 316)	26.1%	(2.0%)
Net Increase/(Decrease) in cash held	513 039	868 749	169.3%	1 508 760	294.1%	2 377 509	463.4%	(411 437)	267.4%	(466.7%)
Cash/cash equivalents at the year begin:	9 776 001	10 700 700	109.5%	11 569 449	118.3%	10 700 700	109.5%	10 106 443	101.4%	14.5%
Cash/cash equivalents at the year end:	10 289 040	11 569 449	112.4%	13 078 209	127.1%	13 078 209	127.1%	9 695 006	112.7%	34.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	711 852	13.9%	303 576	5.9%	380 511	7.4%	3 728 043	72.8%	5 123 983	37.5%	42 557	.8%	71 399	1.4%
Trade and Other Receivables from Exchange Transactions - Electricity	1 169 256	66.5%	102 185	5.8%	59 602	3.4%	426 191	24.3%	1 757 235	12.9%	9 192	.5%	14 682	.8%
Receivables from Non-exchange Transactions - Property Rates	940 558	38.2%	109 188	4.4%	122 235	5.0%	1 291 338	52.4%	2 463 319	18.0%	10 150	.4%	69 320	2.8%
Receivables from Exchange Transactions - Waste Water Management	280 715	15.9%	89 772	5.1%	107 054	6.1%	1 286 922	72.9%	1 764 464	12.9%	46 414	2.6%	58 124	3.3%
Receivables from Exchange Transactions - Waste Management	182 324	19.1%	42 753	4.5%	42 416	4.4%	687 951	72.0%	955 444	7.0%	36 765	3.8%	52 086	5.5%
Receivables from Exchange Transactions - Property Rental Debtors	96 816	12.0%	13 378	1.7%	132	-	697 329	86.3%	807 656	5.9%	4 496	.6%	8 926	1.1%
Interest on Arrear Debtor Accounts	98 573	7.9%	42 271	3.4%	40 198	3.2%	1 063 194	85.4%	1 244 236	9.1%	1 310	.1%	1 413	.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	80.0%	-	-	-	-	0	20.0%	0	-	5 599	111 980 080.0%	-	-
Other	(53 025)	12.0%	(43 125)	9.7%	(40 727)	9.2%	(306 591)	69.1%	(443 468)	(3.2%)	5 264	(1.2%)	29 026	(6.5%)
Total By Income Source	3 427 070	25.1%	659 999	4.8%	711 422	5.2%	8 874 377	64.9%	13 672 869	100.0%	161 746	1.2%	304 974	2.2%
Debtors Age Analysis By Customer Group														
Organs of State	149 242	281.6%	30 269	57.1%	(8 007)	(15.1%)	(118 500)	(223.6%)	53 005	.4%	-	-	292	.6%
Commercial	1 590 433	61.8%	112 366	4.4%	106 797	4.1%	765 947	29.7%	2 575 544	18.8%	430	-	864	-
Households	1 739 998	16.2%	522 059	4.9%	598 818	5.6%	7 875 217	73.4%	10 736 092	78.5%	137 072	1.3%	115 687	1.1%
Other	(52 603)	(17.1%)	(4 696)	(1.5%)	13 814	4.5%	351 712	114.1%	308 229	2.3%	24 244	7.9%	188 130	61.0%
Total By Customer Group	3 427 070	25.1%	659 999	4.8%	711 422	5.2%	8 874 377	64.9%	13 672 869	100.0%	161 746	1.2%	304 974	2.2%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	100 975	92.0%	3 644	3.3%	2 898	2.6%	2 266	2.1%	109 783	14.5%
Bulk Water	607	96.1%	25	3.9%	-	-	-	-	631	.1%
PAYE deductions	26 740	84.5%	-	-	-	-	4 917	15.5%	31 656	4.2%
VAT (output less input)	12 921	100.0%	-	-	-	-	-	-	12 921	1.7%
Pensions / Retirement	4 236	100.0%	-	-	-	-	-	-	4 236	.6%
Loan repayments	60	7.1%	-	-	-	-	786	92.9%	846	.1%
Trade Creditors	449 096	94.0%	9 679	2.0%	1 440	.3%	17 542	3.7%	477 757	63.3%
Auditor-General	2 981	24.5%	3 327	27.4%	68	.6%	5 774	47.5%	12 149	1.6%
Other	99 255	94.3%	274	.3%	470	.4%	5 237	5.0%	105 236	13.9%
Total	696 870	92.3%	16 948	2.2%	4 876	.6%	36 522	4.8%	755 216	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	39 735 877	11 311 691	28.5%	11 068 884	27.9%	22 380 575	56.3%	9 565 056	50.9%	15.7%
Property rates	9 361 952	2 293 286	24.5%	2 416 589	25.8%	4 709 875	50.3%	2 106 837	49.3%	14.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 591 403	3 433 957	27.3%	3 222 432	25.6%	6 656 390	52.9%	2 879 642	50.7%	11.9%
Service charges - water revenue	3 574 755	1 542 667	43.2%	1 152 326	32.2%	2 694 994	75.4%	688 428	37.4%	67.4%
Service charges - sanitation revenue	1 811 048	625 345	34.5%	488 716	27.0%	1 114 061	61.5%	341 166	33.9%	43.2%
Service charges - refuse revenue	1 202 059	291 974	24.3%	271 612	22.6%	563 586	46.9%	324 336	48.2%	(16.3%)
Service charges - other	573	4	.7%	26	4.6%	30	5.3%	-	-	(100.0%)
Rental of facilities and equipment	534 195	108 229	20.3%	120 607	22.6%	228 836	42.8%	150 935	47.2%	(20.1%)
Interest earned - external investments	941 028	243 980	25.9%	246 625	26.2%	490 605	52.1%	207 759	54.5%	18.7%
Interest earned - outstanding debtors	340 970	97 221	28.5%	103 218	30.3%	200 438	58.8%	71 506	51.6%	44.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 280 160	269 822	21.1%	532 487	41.6%	802 309	62.7%	516 780	78.2%	3.0%
Licences and permits	46 050	15 215	33.0%	14 648	31.8%	29 863	64.8%	11 882	54.8%	23.3%
Agency services	201 723	50 035	24.8%	61 759	30.6%	111 794	55.4%	55 427	62.6%	11.4%
Transfers recognised - operational	6 803 608	2 119 839	31.2%	2 161 799	31.8%	4 281 638	62.9%	1 988 631	62.1%	8.7%
Other own revenue	1 002 483	220 118	22.0%	267 319	26.7%	487 436	48.6%	222 578	58.4%	20.1%
Gains on disposal of PPE	43 870	-	-	8 720	19.9%	8 720	19.9%	(852)	4.6%	(1 123.5%)
Operating Expenditure	39 604 509	8 002 898	20.2%	9 314 148	23.5%	17 317 047	43.7%	8 974 225	44.4%	3.8%
Employee related costs	13 014 073	2 630 910	20.2%	3 248 249	25.0%	5 879 159	45.2%	3 344 887	50.5%	(2.9%)
Remuneration of councillors	169 640	39 330	23.2%	38 800	22.9%	78 130	46.1%	35 893	46.0%	8.1%
Debt impairment	2 989 251	749 905	25.1%	745 947	25.0%	1 495 852	50.0%	561 576	44.6%	32.8%
Depreciation and asset impairment	2 856 987	683 628	23.9%	707 213	24.8%	1 390 842	48.7%	607 946	37.9%	16.3%
Finance charges	1 089 285	178 224	16.4%	151 830	13.9%	330 054	30.3%	210 884	36.6%	(28.0%)
Bulk purchases	9 487 132	2 153 521	22.7%	1 897 103	20.0%	4 050 624	42.7%	1 783 679	45.3%	6.4%
Other Materials	1 296 601	247 068	19.1%	352 038	27.2%	599 106	46.2%	353 039	47.9%	(.3%)
Contracted services	6 119 111	831 211	13.6%	1 484 623	24.3%	2 315 835	37.8%	1 387 729	35.9%	7.0%
Transfers and grants	263 704	90 467	34.3%	57 713	21.9%	148 180	56.2%	93 339	124.4%	(38.2%)
Other expenditure	2 318 237	398 370	17.2%	455 223	19.6%	853 593	36.8%	594 985	38.5%	(23.5%)
Loss on disposal of PPE	488	263	54.0%	175 409	35 956.5%	175 672	36 010.5%	267	119.0%	65 564.6%
Surplus/(Deficit)	131 368	3 308 792		1 754 736		5 063 528		590 832		
Transfers recognised - capital	2 067 896	173 431	8.4%	449 535	21.7%	622 967	30.1%	387 220	26.3%	16.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	(98)	-	(98)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 199 264	3 482 224		2 204 173		5 686 397		978 051		
Taxation	-	-	-	-	-	-	-	2 368	-	(100.0%)
Surplus/(Deficit) after taxation	2 199 264	3 482 224		2 204 173		5 686 397		975 683		
Attributable to minorities	(8 783)	(249)	2.8%	(6 662)	75.8%	(6 911)	78.7%	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	2 190 481	3 481 975		2 197 511		5 679 486		975 683		
Share of surplus/ (deficit) of associate	-	(0)	-	(0)	-	(0)	-	-	-	(100.0%)
Surplus/(Deficit) for the year	2 190 481	3 481 975		2 197 511		5 679 486		975 683		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	8 456 748	611 415	7.2%	1 268 302	15.0%	1 879 717	22.2%	1 413 313	31.4%	(10.3%)
National Government	2 015 146	170 595	8.5%	445 152	22.1%	615 747	30.6%	364 781	26.4%	22.0%
Provincial Government	52 750	1 789	3.4%	4 383	8.3%	6 171	11.7%	3 768	10.4%	16.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 067 896	172 383	8.3%	449 535	21.7%	621 919	30.1%	368 549	25.8%	22.0%
Borrowing	4 000 000	237 504	5.9%	315 940	7.9%	553 444	13.8%	709 050	37.3%	(55.4%)
Internally generated funds	2 312 652	189 916	8.2%	489 922	21.2%	679 838	29.4%	317 043	28.5%	54.5%
Public contributions and donations	76 200	11 612	15.2%	12 904	16.9%	24 516	32.2%	18 671	40.5%	(30.9%)
Capital Expenditure Standard Classification	8 456 748	611 415	7.2%	1 268 302	15.0%	1 879 717	22.2%	1 413 313	31.4%	(10.3%)
Governance and Administration	986 516	34 147	3.5%	144 802	14.7%	178 949	18.1%	239 091	33.7%	(39.4%)
Executive & Council	4 380	11 314	258.3%	40 730	929.9%	52 044	1 188.2%	19 852	557.7%	105.2%
Budget & Treasury Office	982 005	1 183	.1%	3 740	.4%	4 923	.5%	5 297	.8%	(29.4%)
Corporate Services	131	21 651	16 471.6%	100 332	76 330.3%	121 983	92 801.9%	213 941	40 593.0%	(53.1%)
Community and Public Safety	1 082 792	143 743	13.3%	210 331	19.4%	354 074	32.7%	180 403	25.3%	16.6%
Community & Social Services	97 129	11 525	11.9%	15 460	15.9%	26 985	27.8%	14 693	19.4%	5.2%
Sport And Recreation	84 261	15 293	18.1%	33 376	39.6%	48 669	57.8%	25 026	27.4%	33.4%
Public Safety	35 064	26 037	74.3%	33 536	95.6%	59 573	169.9%	20 155	68.2%	66.4%
Housing	794 497	86 653	10.9%	116 921	14.7%	203 574	25.6%	110 769	23.1%	5.6%
Health	71 841	4 236	5.9%	11 038	15.4%	15 274	21.3%	9 761	25.3%	13.1%
Economic and Environmental Services	1 389 642	93 974	6.8%	237 260	17.1%	331 234	23.8%	295 084	30.3%	(19.6%)
Planning and Development	39 904	1 030	2.6%	1 335	3.3%	2 365	5.9%	6 058	34.3%	(78.0%)
Road Transport	1 331 443	92 393	6.9%	234 804	17.6%	327 197	24.6%	282 494	29.9%	(16.9%)
Environmental Protection	18 294	551	3.0%	1 122	6.1%	1 672	9.1%	6 532	60.0%	(82.8%)
Trading Services	4 939 787	322 714	6.5%	653 926	13.2%	976 640	19.8%	673 896	31.8%	(3.0%)
Electricity	1 071 737	135 885	12.7%	169 485	15.8%	305 370	28.5%	238 507	32.3%	(28.9%)
Water	2 366 730	142 248	6.0%	287 020	12.1%	429 268	18.1%	250 172	42.9%	14.7%
Waste Water Management	1 135 113	31 199	2.7%	117 004	10.3%	148 203	13.1%	143 396	25.7%	(18.4%)
Waste Management	366 207	13 382	3.7%	80 417	22.0%	93 799	25.6%	41 821	16.4%	92.3%
Other	58 011	16 836	29.0%	21 983	37.9%	38 819	66.9%	24 839	91.6%	(11.5%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	38 421 463	11 127 162	29.0%	10 840 530	28.2%	21 967 692	57.2%	9 533 353	53.4%	13.7%
Property rates, penalties and collection charges	8 968 987	2 225 641	24.8%	2 315 450	25.8%	4 541 091	50.6%	2 143 826	50.6%	8.0%
Service charges	17 623 043	4 992 617	28.3%	5 027 664	28.5%	10 020 282	56.9%	4 037 803	47.4%	24.5%
Other revenue	4 504 876	1 429 400	31.7%	1 537 099	34.1%	2 966 499	65.9%	548 140	78.0%	180.4%
Government - operating	4 315 632	1 546 574	35.8%	1 076 923	25.0%	2 623 498	60.8%	2 210 613	68.7%	(51.3%)
Government - capital	2 067 896	728 118	35.2%	671 901	32.5%	1 400 018	67.7%	426 033	52.1%	57.7%
Interest	941 028	204 812	21.8%	211 493	22.5%	416 305	44.2%	166 937	41.8%	26.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(33 576 505)	(9 105 079)	27.1%	(8 087 716)	24.1%	(17 192 795)	51.2%	(9 411 088)	55.7%	(14.1%)
Suppliers and employees	(32 261 821)	(8 897 522)	27.6%	(7 947 937)	24.6%	(16 845 459)	52.2%	(9 265 887)	56.7%	(14.2%)
Finance charges	(980 877)	(207 557)	21.2%	(139 779)	14.3%	(347 336)	35.4%	(145 201)	32.4%	(3.7%)
Transfers and grants	(333 807)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 844 958	2 022 083	41.7%	2 752 814	56.8%	4 774 897	98.6%	122 265	40.0%	2 151.5%
Cash Flow from Investing Activities										
Receipts	(116 692)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	120 070	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 946	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(238 708)	-	-	-	-	-	-	-	-	-
Payments	(7 615 993)	(1 274 667)	16.7%	(960 374)	12.6%	(2 235 041)	29.3%	(608 887)	26.9%	57.7%
Capital assets	(7 615 993)	(1 274 667)	16.7%	(960 374)	12.6%	(2 235 041)	29.3%	(608 887)	26.9%	57.7%
Net Cash from/(used) Investing Activities	(7 732 684)	(1 274 667)	16.5%	(960 374)	12.4%	(2 235 041)	28.9%	(608 887)	26.2%	57.7%
Cash Flow from Financing Activities										
Receipts	4 038 688	-	-	-	-	-	-	-	39.4%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 000 000	-	-	-	-	-	-	-	40.0%	-
Increase (decrease) in consumer deposits	38 688	-	-	-	-	-	-	-	-	-
Payments	(482 586)	(156 439)	32.4%	(20 000)	4.1%	(176 439)	36.6%	(46 958)	31.0%	(57.4%)
Repayment of borrowing	(482 586)	(156 439)	32.4%	(20 000)	4.1%	(176 439)	36.6%	(46 958)	31.0%	(57.4%)
Net Cash from/(used) Financing Activities	3 556 102	(156 439)	(4.4%)	(20 000)	(.6%)	(176 439)	(5.0%)	(46 958)	41.2%	(57.4%)
Net Increase/(Decrease) in cash held	668 375	590 977	88.4%	1 772 440	265.2%	2 363 417	353.6%	(533 580)	228.1%	(432.2%)
Cash/cash equivalents at the year begin:	5 255 273	5 255 273	100.0%	5 846 250	111.2%	5 255 273	100.0%	5 525 525	91.7%	5.8%
Cash/cash equivalents at the year end:	5 923 649	5 846 250	98.7%	7 618 691	128.6%	7 618 691	128.6%	4 991 945	107.3%	52.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	539 899	12.4%	258 356	5.9%	337 920	7.7%	3 228 639	74.0%	4 364 815	41.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	820 984	65.8%	68 972	5.5%	42 935	3.4%	314 014	25.2%	1 246 905	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	721 418	39.6%	80 697	4.4%	82 699	4.5%	936 797	51.4%	1 821 611	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	184 784	13.7%	69 371	5.1%	82 740	6.1%	1 016 536	75.1%	1 353 430	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	101 533	17.9%	23 816	4.2%	22 557	4.0%	419 085	73.9%	566 991	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93 826	12.2%	12 159	1.6%	(994)	(.1%)	664 560	86.4%	769 551	7.3%	-	-	-	-
Interest on Arrear Debtor Accounts	86 588	8.4%	35 090	3.4%	34 494	3.3%	879 255	84.9%	1 035 427	9.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 263	(.4%)	(50 486)	8.5%	(48 134)	8.1%	(499 041)	83.8%	(595 398)	(5.6%)	-	-	-	-
Total By Income Source	2 551 295	24.2%	497 974	4.7%	554 218	5.2%	6 959 845	65.9%	10 563 332	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	114 594	(234.8%)	21 305	(43.7%)	(17 030)	34.9%	(167 674)	343.6%	(48 804)	(.5%)	-	-	-	-
Commercial	1 343 339	63.5%	88 424	4.2%	87 241	4.1%	597 185	28.2%	2 116 190	20.0%	-	-	-	-
Households	1 220 904	14.2%	412 829	4.8%	486 734	5.7%	6 463 504	75.3%	8 583 971	81.3%	-	-	-	-
Other	(127 543)	144.9%	(24 584)	27.9%	(2 728)	3.1%	66 830	(75.9%)	(88 024)	(.8%)	-	-	-	-
Total By Customer Group	2 551 295	24.2%	497 974	4.7%	554 218	5.2%	6 959 845	65.9%	10 563 332	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	278 477	97.3%	3 744	1.3%	965	.3%	3 109	1.1%	286 295	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	278 477	97.3%	3 744	1.3%	965	.3%	3 109	1.1%	286 295	100.0%

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1167
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	313 520	87 651	28.0%	78 598	25.1%	166 250	53.0%	58 041	46.9%	35.4%
Property rates	47 103	17 135	36.4%	8 682	18.4%	25 817	54.8%	11 137	58.7%	(22.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	123 171	27 618	22.4%	27 739	22.5%	55 357	44.9%	22 340	43.2%	24.2%
Service charges - water revenue	15 308	6 458	42.2%	10 324	67.4%	16 782	109.6%	793	22.8%	1 201.7%
Service charges - sanitation revenue	15 919	3 886	24.4%	3 784	23.8%	7 670	48.2%	3 594	49.7%	5.3%
Service charges - refuse revenue	16 258	4 025	24.8%	3 813	23.5%	7 838	48.2%	3 720	45.5%	2.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 513	850	56.2%	479	31.7%	1 330	87.9%	340	17.1%	41.1%
Interest earned - external investments	1 632	620	38.0%	959	58.8%	1 579	96.8%	62	24.1%	1 445.9%
Interest earned - outstanding debtors	3 285	1 311	39.9%	1 320	40.2%	2 631	80.1%	397	37.5%	232.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 594	909	35.0%	1 377	53.1%	2 286	88.1%	112	15.3%	1 127.0%
Licences and permits	1 127	249	22.1%	235	20.9%	484	43.0%	372	52.9%	(36.8%)
Agency services	3 234	796	24.6%	962	29.8%	1 758	54.4%	(1 328)	60.6%	(172.5%)
Transfers recognised - operational	64 089	21 808	34.0%	17 543	27.4%	39 351	61.4%	15 853	62.5%	10.7%
Other own revenue	7 734	1 885	24.4%	1 325	17.1%	3 210	41.5%	607	35.6%	118.5%
Gains on disposal of PPE	10 553	101	1.0%	55	.5%	156	1.5%	42	3.3%	32.6%
Operating Expenditure	313 308	62 378	19.9%	72 013	23.0%	134 391	42.9%	55 818	41.2%	29.0%
Employee related costs	122 493	27 749	22.7%	37 033	30.2%	64 781	52.9%	30 040	47.8%	23.3%
Remuneration of councillors	7 226	1 644	22.8%	1 645	22.8%	3 290	45.5%	1 539	46.6%	6.9%
Debt impairment	13 478	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 030	-	-	-	-	-	-	-	-	-
Finance charges	10 099	3	-	1 139	11.3%	1 142	11.3%	1 390	13.7%	(18.0%)
Bulk purchases	94 443	25 694	27.2%	18 214	19.3%	43 908	46.5%	16 623	49.6%	9.6%
Other Materials	11 702	1 236	10.6%	2 046	17.5%	3 282	28.0%	1 483	-	38.0%
Contracted services	10 786	1 260	11.7%	3 190	29.6%	4 449	41.3%	2 787	7 883.2%	14.4%
Transfers and grants	1 511	249	16.5%	573	37.9%	822	54.4%	522	67.5%	9.7%
Other expenditure	26 539	4 543	17.1%	8 173	30.8%	12 717	47.9%	1 434	19.4%	469.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	213	25 273		6 586		31 859		2 222		
Transfers recognised - capital	45 317	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 530	25 273		6 586		31 859		2 222		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 530	25 273		6 586		31 859		2 222		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 530	25 273		6 586		31 859		2 222		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 530	25 273		6 586		31 859		2 222		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	59 862	3 942	6.6%	8 669	14.5%	12 611	21.1%	9 708	24.0%	(10.7%)
National Government	35 949	3 576	9.9%	4 962	13.8%	8 537	23.7%	7 837	25.6%	(36.7%)
Provincial Government	4 369	-	-	10	.2%	10	.2%	32	15.7%	(70.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 317	3 576	8.9%	4 971	12.3%	8 547	21.2%	7 869	25.5%	(36.8%)
Borrowing	10 000	-	-	2 272	22.7%	2 272	22.7%	-	-	(100.0%)
Internally generated funds	4 545	282	6.2%	1 143	25.2%	1 425	31.4%	1 839	28.2%	(37.8%)
Public contributions and donations	5 000	84	1.7%	283	5.7%	367	7.3%	-	-	(100.0%)
Capital Expenditure Standard Classification	59 862	3 942	6.6%	8 669	14.5%	12 611	21.1%	9 708	24.0%	(10.7%)
Governance and Administration	1 600	170	10.6%	641	40.1%	811	50.7%	207	40.2%	210.2%
Executive & Council	900	76	8.4%	565	62.8%	641	71.2%	139	32.9%	306.2%
Budget & Treasury Office	700	94	13.5%	76	10.9%	171	24.4%	68	43.7%	12.7%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 225	13	.6%	290	13.0%	302	13.6%	24	1.1%	1 112.2%
Community & Social Services	930	-	-	162	17.4%	162	17.4%	38	5.7%	326.1%
Sport And Recreation	1 295	13	1.0%	127	9.8%	140	10.8%	(14)	.6%	(998.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 636	3 131	13.8%	6 001	26.5%	9 132	40.3%	7 012	36.1%	(14.4%)
Planning and Development	185	12	6.7%	38	20.6%	51	27.3%	-	-	(100.0%)
Road Transport	22 451	3 118	13.9%	5 963	26.6%	9 082	40.5%	7 012	36.2%	(15.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	33 402	628	1.9%	1 738	5.2%	2 366	7.1%	2 466	17.7%	(29.5%)
Electricity	6 900	-	-	-	-	-	-	320	22.8%	(100.0%)
Water	19 510	560	2.9%	1 186	6.1%	1 746	8.9%	507	4.6%	134.0%
Waste Water Management	1 892	68	3.6%	551	29.1%	620	32.8%	1 639	218.6%	(66.4%)
Waste Management	5 100	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	331 185	96 769	29.2%	100 688	30.4%	197 457	59.6%	94 065	62.8%	7.0%
Property rates, penalties and collection charges	44 012	12 324	28.0%	14 992	34.1%	27 316	62.1%	11 196	53.8%	33.9%
Service charges	159 456	34 614	21.7%	38 436	24.1%	73 050	45.8%	32 818	50.4%	17.1%
Other revenue	18 393	7 374	40.1%	4 379	23.8%	11 753	63.9%	14 771	103.6%	(70.4%)
Government - operating	64 089	26 732	41.7%	27 764	43.3%	54 496	85.0%	16 685	70.9%	66.4%
Government - capital	40 317	14 172	35.2%	13 220	32.8%	27 392	67.9%	18 136	93.0%	(27.1%)
Interest	4 918	1 553	31.6%	1 898	38.6%	3 451	70.2%	459	35.4%	313.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(273 890)	(88 667)	32.4%	(85 247)	31.1%	(173 914)	63.5%	(60 852)	51.6%	40.1%
Suppliers and employees	(269 219)	(88 418)	32.8%	(83 535)	31.0%	(171 953)	63.9%	(59 175)	51.9%	41.2%
Finance charges	(3 159)	-	-	(1 139)	36.1%	(1 139)	36.1%	(1 390)	38.4%	(18.0%)
Transfers and grants	(1 511)	(249)	16.5%	(573)	37.9%	(822)	54.4%	(288)	25.5%	98.7%
Net Cash from/(used) Operating Activities	57 296	8 102	14.1%	15 441	27.0%	23 544	41.1%	33 213	130.6%	(53.5%)
Cash Flow from Investing Activities										
Receipts	10 553	101	1.0%	55	.5%	156	1.5%	6 048	81.5%	(99.1%)
Proceeds on disposal of PPE	10 553	101	1.0%	55	.5%	156	1.5%	42	3.3%	32.6%
Decrease in non-current debtors	-	-	-	-	-	-	-	6 006	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(59 862)	(3 942)	6.6%	(8 669)	14.5%	(12 611)	21.1%	(9 708)	24.0%	(10.7%)
Capital assets	(59 862)	(3 942)	6.6%	(8 669)	14.5%	(12 611)	21.1%	(9 708)	24.0%	(10.7%)
Net Cash from/(used) Investing Activities	(49 309)	(3 840)	7.8%	(8 614)	17.5%	(12 455)	25.3%	(3 660)	13.0%	135.3%
Cash Flow from Financing Activities										
Receipts	5 548	-	-	-	-	-	-	35	13.4%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(4 452)	-	-	-	-	-	-	35	13.4%	(100.0%)
Payments	(5 352)	(2 358)	44.1%	(2 090)	39.1%	(4 448)	83.1%	(2 135)	41.1%	(2.1%)
Repayment of borrowing	(5 352)	(2 358)	44.1%	(2 090)	39.1%	(4 448)	83.1%	(2 135)	41.1%	(2.1%)
Net Cash from/(used) Financing Activities	196	(2 358)	(1 200.2%)	(2 090)	(1 064.0%)	(4 448)	(2 264.2%)	(2 100)	42.5%	(.5%)
Net Increase/(Decrease) in cash held	8 183	1 904	23.3%	4 737	57.9%	6 641	81.2%	27 452	(2 386.1%)	(82.7%)
Cash/cash equivalents at the year begin:	19 686	46 453	236.0%	48 357	245.6%	46 453	236.0%	25 430	39.2%	90.2%
Cash/cash equivalents at the year end:	27 869	48 357	173.5%	53 094	190.5%	53 094	190.5%	52 882	624.6%	.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 805	14.7%	2 979	15.6%	2 673	14.0%	10 627	55.7%	19 084	21.3%	42	.2%	5 524	29.0%
Trade and Other Receivables from Exchange Transactions - Electricity	5 103	42.8%	2 580	21.6%	1 011	8.5%	3 223	27.0%	11 916	13.3%	-	-	2 125	18.0%
Receivables from Non-exchange Transactions - Property Rates	2 638	19.7%	1 117	8.3%	578	4.3%	9 080	67.7%	13 414	15.0%	308	2.3%	9 126	68.0%
Receivables from Exchange Transactions - Waste Water Management	1 282	9.6%	987	7.4%	924	6.9%	10 146	76.1%	13 339	14.9%	94	.7%	7 478	56.0%
Receivables from Exchange Transactions - Waste Management	1 376	9.9%	955	6.8%	912	6.5%	10 706	76.8%	13 948	15.6%	60	.4%	8 134	58.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	448	10.2%	454	10.3%	414	9.4%	3 091	70.1%	4 407	4.9%	23	.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	7	-	-	-
Other	(4 452)	(33.2%)	208	1.6%	213	1.6%	17 429	130.1%	13 399	15.0%	107	.8%	17 111	128.0%
Total By Income Source	9 199	10.3%	9 279	10.4%	6 726	7.5%	64 303	71.8%	89 507	100.0%	642	.7%	49 498	55.0%
Debtors Age Analysis By Customer Group														
Organs of State	13	.5%	202	7.5%	120	4.4%	2 365	87.6%	2 700	3.0%	-	-	-	-
Commercial	2 943	50.8%	1 411	24.3%	311	5.4%	1 131	19.5%	5 797	6.5%	-	-	-	-
Households	3 138	5.2%	4 167	7.0%	3 360	5.6%	49 252	82.2%	59 917	66.9%	535	.9%	-	-
Other	3 106	14.7%	3 498	16.6%	2 935	13.9%	11 554	54.8%	21 093	23.6%	107	.5%	49 498	235.0%
Total By Customer Group	9 199	10.3%	9 279	10.4%	6 726	7.5%	64 303	71.8%	89 507	100.0%	642	.7%	49 498	55.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	984	100.0%	-	-	-	-	-	-	984	84.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	133	74.9%	13	7.1%	21	11.5%	12	6.6%	178	15.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 118	96.1%	13	1.1%	21	1.8%	12	1.0%	1 163	100.0%

Contact Details

Municipal Manager	Mr Dani%l Petrus Lubbe	027 201 3301
Financial Manager	Mr Gerald Seas	027 201 3304

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	280 384	73 406	26.2%	71 415	25.5%	144 821	51.7%	80 828	58.1%	(11.6%)
Property rates	43 323	15 389	35.5%	10 141	23.4%	25 530	58.9%	9 468	57.8%	7.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	86 156	25 681	29.8%	22 591	26.2%	48 272	56.0%	25 128	54.5%	(10.1%)
Service charges - water revenue	29 354	5 842	19.9%	6 347	21.6%	12 188	41.5%	3 323	50.8%	91.0%
Service charges - sanitation revenue	9 752	2 935	30.1%	2 532	26.0%	5 467	56.1%	2 910	53.7%	(13.0%)
Service charges - refuse revenue	9 425	986	10.5%	1 650	17.5%	2 636	28.0%	546	10.9%	202.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	499	(132)	(26.5%)	87	17.4%	(46)	(9.1%)	54	28.0%	60.5%
Interest earned - external investments	1 899	255	13.5%	174	9.2%	429	22.6%	1 526	418.8%	(88.6%)
Interest earned - outstanding debtors	3 082	698	22.7%	1 068	34.7%	1 767	57.3%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	20 185	462	2.3%	1 449	7.2%	1 912	9.5%	1 843	5.8%	(21.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	3 175	744	23.4%	753	23.7%	1 497	47.1%	1 010	43.5%	(25.4%)
Transfers recognised - operational	65 300	19 551	29.9%	22 724	34.8%	42 276	64.7%	31 666	109.2%	(28.2%)
Other own revenue	8 234	995	12.1%	1 899	23.1%	2 894	35.1%	3 354	50.2%	(43.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	291 744	68 953	23.6%	70 449	24.1%	139 402	47.8%	67 243	43.7%	4.8%
Employee related costs	106 311	23 672	22.3%	29 778	28.0%	53 450	50.3%	27 536	56.2%	8.1%
Remuneration of councillors	5 429	1 257	23.2%	1 216	22.4%	2 473	45.5%	1 166	47.8%	4.3%
Debt impairment	38 009	9 502	25.0%	9 502	25.0%	19 005	50.0%	10 735	44.7%	(11.5%)
Depreciation and asset impairment	18 115	4 529	25.0%	4 529	25.0%	9 057	50.0%	4 313	50.0%	5.0%
Finance charges	8 289	2 135	25.8%	818	9.9%	2 953	35.6%	1 737	37.8%	(52.9%)
Bulk purchases	74 237	19 116	25.7%	11 112	15.0%	30 228	40.7%	14 848	38.0%	(25.2%)
Other Materials	6 269	1 589	25.3%	2 752	43.9%	4 341	69.2%	2 012	29.3%	36.7%
Contracted services	16 881	2 925	17.3%	4 086	24.2%	7 010	41.5%	2 241	28.1%	82.3%
Transfers and grants	899	4	.4%	168	18.7%	172	19.1%	3	12.1%	6 285.4%
Other expenditure	17 304	4 224	24.4%	6 488	37.5%	10 712	61.9%	2 652	21.1%	144.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 360)	4 453		966		5 419		13 584		
Transfers recognised - capital	58 473	3 205	5.5%	20 675	35.4%	23 880	40.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 113	7 658		21 641		29 299		13 584		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 113	7 658		21 641		29 299		13 584		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 113	7 658		21 641		29 299		13 584		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 113	7 658		21 641		29 299		13 584		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	68 091	3 978	5.8%	23 469	34.5%	27 446	40.3%	1 344	16.1%	1 646.8%
National Government	43 821	927	2.1%	4 705	10.7%	5 632	12.9%	1 075	37.4%	337.5%
Provincial Government	14 652	2 450	16.7%	16 734	114.2%	19 185	130.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 473	3 378	5.8%	21 439	36.7%	24 817	42.4%	1 075	18.6%	1 893.7%
Borrowing	800	-	-	-	-	-	-	-	-	-
Internally generated funds	8 818	600	6.8%	2 030	23.0%	2 630	29.8%	268	2.4%	656.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 091	3 978	5.8%	23 469	34.5%	27 446	40.3%	1 344	16.1%	1 646.8%
Governance and Administration	4 068	51	1.3%	113	2.8%	165	4.0%	-	-	(100.0%)
Executive & Council	81	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 987	51	1.3%	113	2.8%	165	4.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 088	2 523	15.7%	17 396	108.1%	19 918	123.8%	44	.2%	39 061.8%
Community & Social Services	123	-	-	195	158.6%	195	158.6%	-	-	(100.0%)
Sport And Recreation	1 356	72	5.3%	476	35.1%	549	40.5%	44	4.4%	972.7%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	14 609	2 450	16.8%	16 724	114.5%	19 175	131.3%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 730	529	3.9%	2 156	15.7%	2 685	19.6%	862	11.9%	150.1%
Planning and Development	12 850	508	4.0%	151	1.2%	659	5.1%	409	8.0%	(63.0%)
Road Transport	880	21	2.4%	2 005	227.8%	2 026	230.2%	453	115.4%	342.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	34 206	875	2.6%	3 803	11.1%	4 678	13.7%	437	44.5%	770.5%
Electricity	3 559	259	7.3%	212	6.0%	470	13.2%	437	45.8%	(51.5%)
Water	29 068	174	.6%	3 336	11.5%	3 510	12.1%	-	-	(100.0%)
Waste Water Management	930	442	47.5%	225	24.1%	666	71.6%	-	742.6%	(100.0%)
Waste Management	650	-	-	31	4.8%	31	4.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	300 848	52 818	17.6%	43 340	14.4%	96 158	32.0%	64 885	38.1%	(33.2%)
Property rates, penalties and collection charges	37 128	2 410	6.5%	2 490	6.7%	4 900	13.2%	2 650	9.2%	(6.0%)
Service charges	118 797	5 551	4.7%	7 608	6.4%	13 160	11.1%	7 505	8.1%	1.4%
Other revenue	16 170	2 069	12.8%	4 188	25.9%	6 257	38.7%	15 307	89.5%	(72.6%)
Government - operating	65 300	22 722	34.8%	22 330	34.2%	45 051	69.0%	35 115	117.2%	(36.4%)
Government - capital	58 473	19 111	32.7%	5 483	9.4%	24 594	42.1%	2 781	19.4%	97.1%
Interest	4 980	954	19.2%	1 242	24.9%	2 196	44.1%	1 526	51.3%	(18.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(229 700)	(52 945)	23.0%	(28 427)	12.4%	(81 372)	35.4%	(6 661)	2.6%	326.8%
Suppliers and employees	(226 028)	(52 443)	23.2%	(28 089)	12.4%	(80 531)	35.6%	(6 417)	2.5%	337.7%
Finance charges	(2 773)	(498)	18.0%	(171)	6.2%	(669)	24.1%	(242)	8.6%	(29.4%)
Transfers and grants	(899)	(4)	.4%	(168)	18.7%	(172)	19.1%	(3)	12.1%	6 285.4%
Net Cash from/(used) Operating Activities	71 148	(127)	(.2%)	14 913	21.0%	14 786	20.8%	58 223	140.3%	(74.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(68 091)	(3 978)	5.8%	(23 469)	34.5%	(27 446)	40.3%	(227)	.3%	10 224.0%
Capital assets	(68 091)	(3 978)	5.8%	(23 469)	34.5%	(27 446)	40.3%	(227)	.3%	10 224.0%
Net Cash from/(used) Investing Activities	(68 091)	(3 978)	5.8%	(23 469)	34.5%	(27 446)	40.3%	(227)	.3%	10 224.0%
Cash Flow from Financing Activities										
Receipts	896	(46)	(5.1%)	(42)	(4.7%)	(88)	(9.8%)	(29)	(41.7%)	44.0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	800	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	96	(46)	(47.7%)	(42)	(43.6%)	(88)	(91.2%)	(29)	(41.7%)	44.0%
Payments	(3 052)	(1 323)	43.4%	(985)	32.3%	(2 308)	75.6%	(903)	43.0%	9.0%
Repayment of borrowing	(3 052)	(1 323)	43.4%	(985)	32.3%	(2 308)	75.6%	(903)	43.0%	9.0%
Net Cash from/(used) Financing Activities	(2 156)	(1 369)	63.5%	(1 027)	47.6%	(2 396)	111.1%	(932)	45.7%	10.1%
Net Increase/(Decrease) in cash held	901	(5 474)	(607.7%)	(9 583)	(1 063.8%)	(15 057)	(1 671.5%)	57 064	7 966.5%	(116.8%)
Cash/cash equivalents at the year begin:	584	18 532	3 174.2%	13 058	2 236.7%	18 532	3 174.2%	46 739	-	(72.1%)
Cash/cash equivalents at the year end:	1 485	13 058	879.6%	3 475	234.1%	3 475	234.1%	103 803	2 725.9%	(96.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	458	1.5%	1 826	6.0%	1 196	3.9%	27 129	88.6%	30 608	28.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 128	17.5%	2 991	12.7%	1 778	7.5%	14 727	62.3%	23 624	21.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 277	8.0%	1 789	6.3%	1 114	3.9%	23 423	81.9%	28 604	26.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	105	.8%	648	4.9%	516	3.9%	11 876	90.3%	13 145	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	240	2.2%	605	5.7%	502	4.7%	9 354	87.4%	10 700	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	10	100.0%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	189	6.3%	347	11.5%	345	11.4%	2 142	70.8%	3 024	2.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 816)	342.7%	20	(2.4%)	8	(1.0%)	1 966	(239.3%)	(822)	(.8%)	-	-	-	-
Total By Income Source	4 581	4.2%	8 226	7.6%	5 459	5.0%	90 627	83.2%	108 893	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	246	12.9%	338	17.7%	132	6.9%	1 194	62.5%	1 910	1.8%	-	-	-	-
Commercial	2 260	6.4%	3 191	9.1%	1 906	5.4%	27 895	79.1%	35 252	32.4%	-	-	-	-
Households	1 492	2.4%	3 864	6.2%	2 776	4.4%	54 551	87.0%	62 682	57.6%	-	-	-	-
Other	582	6.4%	833	9.2%	646	7.1%	6 988	77.2%	9 049	8.3%	-	-	-	-
Total By Customer Group	4 581	4.2%	8 226	7.6%	5 459	5.0%	90 627	83.2%	108 893	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27	.7%	1 376	35.8%	19	.5%	2 419	63.0%	3 839	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27	.7%	1 376	35.8%	19	.5%	2 419	63.0%	3 839	100.0%

Contact Details

Municipal Manager	Mr Louis Volschenk	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	328 727	99 676	30.3%	72 514	22.1%	172 190	52.4%	80 779	46.6%	(10.2%)
Property rates	67 182	24 714	36.8%	14 162	21.1%	38 876	57.9%	12 912	58.7%	9.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	112 164	26 955	24.0%	22 101	19.7%	49 056	43.7%	23 636	41.6%	(6.5%)
Service charges - water revenue	21 866	5 835	26.7%	5 587	25.6%	11 421	52.2%	4 693	28.0%	19.0%
Service charges - sanitation revenue	12 906	3 918	30.4%	2 429	18.8%	6 347	49.2%	1 663	23.5%	46.1%
Service charges - refuse revenue	21 263	6 768	31.8%	3 891	18.3%	10 659	50.1%	5 674	50.3%	(31.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	908	1 283	141.3%	(1 048)	(115.4%)	235	25.9%	418	208.9%	(350.7%)
Interest earned - external investments	5 119	920	18.0%	1 536	30.0%	2 455	48.0%	1 815	57.1%	(15.4%)
Interest earned - outstanding debtors	4 285	2 418	56.4%	2 244	52.4%	4 662	108.8%	2 308	91.6%	(2.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9 691	7	.1%	274	2.8%	281	2.9%	632	6.5%	(56.6%)
Licences and permits	11	0	3.0%	0	1.0%	0	4.0%	1	11.0%	(82.6%)
Agency services	4 210	637	15.1%	708	16.8%	1 345	32.0%	612	30.9%	15.7%
Transfers recognised - operational	61 748	23 763	38.5%	17 870	28.9%	41 633	67.4%	24 437	40.6%	(26.9%)
Other own revenue	7 373	2 458	33.3%	2 760	37.4%	5 217	70.8%	1 978	53.1%	39.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	335 845	61 720	18.4%	80 145	23.9%	141 865	42.2%	63 763	35.6%	25.7%
Employee related costs	125 027	28 436	22.7%	33 493	26.8%	61 929	49.5%	31 126	46.0%	7.6%
Remuneration of councillors	6 378	1 456	22.8%	1 413	22.1%	2 869	45.0%	1 377	47.3%	2.6%
Debt impairment	14 142	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 891	-	-	10 945	50.0%	10 945	50.0%	-	-	(100.0%)
Finance charges	14 014	-	-	2 216	15.8%	2 216	15.8%	2 366	19.3%	(6.3%)
Bulk purchases	79 480	20 042	25.2%	19 027	23.9%	39 069	49.2%	17 406	43.8%	9.3%
Other Materials	11 415	2 414	21.1%	2 701	23.7%	5 115	44.8%	2 807	45.2%	(3.8%)
Contracted services	24 447	2 394	9.8%	4 276	17.5%	6 670	27.3%	3 680	22.8%	16.2%
Transfers and grants	5 281	2 324	44.0%	680	12.9%	3 004	56.9%	637	29.5%	6.8%
Other expenditure	33 771	4 653	13.8%	5 394	16.0%	10 047	29.8%	4 364	24.7%	23.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 119)	37 956		(7 631)		30 325		17 016		
Transfers recognised - capital	21 435	-	-	6 490	30.3%	6 490	30.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 316	37 956		(1 142)		36 814		17 016		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 316	37 956		(1 142)		36 814		17 016		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 316	37 956		(1 142)		36 814		17 016		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 316	37 956		(1 142)		36 814		17 016		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	45 664	5 508	12.1%	7 504	16.4%	13 012	28.5%	7 945	32.2%	(5.6%)
National Government	19 163	3 109	16.2%	3 961	20.7%	7 070	36.9%	4 903	45.7%	(19.2%)
Provincial Government	2 272	694	30.5%	223	9.8%	917	40.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 435	3 802	17.7%	4 184	19.5%	7 986	37.3%	4 903	42.5%	(14.7%)
Borrowing	6 950	163	2.3%	364	5.2%	526	7.6%	378	7.9%	(3.6%)
Internally generated funds	17 269	1 543	8.9%	2 956	17.1%	4 499	26.1%	2 664	32.6%	10.9%
Public contributions and donations	10	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 664	5 508	12.1%	7 504	16.4%	13 012	28.5%	7 945	32.2%	(5.6%)
Governance and Administration	4 455	308	6.9%	728	16.3%	1 036	23.2%	383	35.6%	90.0%
Executive & Council	56	4	7.8%	-	-	4	7.8%	-	4.7%	-
Budget & Treasury Office	4 399	280	6.4%	297	6.7%	577	13.1%	331	34.7%	(10.3%)
Corporate Services	-	23	-	431	-	454	-	52	-	725.6%
Community and Public Safety	7 566	385	5.1%	2 066	27.3%	2 450	32.4%	1 188	55.6%	73.8%
Community & Social Services	985	9	.9%	27	2.7%	36	3.6%	7	.9%	301.7%
Sport And Recreation	6 365	40	.6%	1 755	27.6%	1 795	28.2%	487	51.9%	260.1%
Public Safety	208	336	161.6%	278	133.8%	614	295.4%	686	214.5%	(59.4%)
Housing	8	-	-	6	68.8%	6	68.8%	8	-	(33.3%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 906	843	10.7%	1 765	22.3%	2 608	33.0%	685	11.6%	157.5%
Planning and Development	1 045	689	65.9%	215	20.6%	904	86.5%	21	4.3%	936.6%
Road Transport	6 861	154	2.2%	1 550	22.6%	1 704	24.8%	665	13.1%	133.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	25 737	3 972	15.4%	2 945	11.4%	6 917	26.9%	5 688	36.7%	(48.2%)
Electricity	5 267	1 096	20.8%	110	2.1%	1 207	22.9%	905	84.7%	(87.8%)
Water	6 305	22	.3%	284	4.5%	306	4.8%	266	33.7%	6.8%
Waste Water Management	13 063	2 684	20.5%	2 356	18.0%	5 041	38.6%	4 517	41.8%	(47.8%)
Waste Management	1 102	169	15.4%	195	17.7%	364	33.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	333 802	115 477	34.6%	111 224	33.3%	226 701	67.9%	121 380	61.9%	(8.4%)
Property rates, penalties and collection charges	64 831	14 841	22.9%	16 909	26.1%	31 750	49.0%	14 023	58.7%	20.6%
Service charges	162 311	30 442	18.8%	38 756	23.9%	69 197	42.6%	29 675	42.4%	30.6%
Other revenue	14 224	44 179	310.6%	23 822	167.5%	68 002	478.1%	26 993	377.9%	(11.7%)
Government - operating	61 748	17 281	28.0%	23 135	37.5%	40 416	65.5%	41 464	67.9%	(44.2%)
Government - capital	21 435	7 764	36.2%	6 689	31.2%	14 453	67.4%	7 661	54.6%	(12.7%)
Interest	9 254	970	10.5%	1 913	20.7%	2 883	31.2%	1 564	22.3%	22.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(291 499)	(73 621)	25.3%	(89 346)	30.7%	(162 967)	55.9%	(133 168)	89.6%	(32.9%)
Suppliers and employees	(279 622)	(71 296)	25.5%	(86 449)	30.9%	(157 746)	56.4%	(130 166)	91.2%	(33.6%)
Finance charges	(6 596)	-	-	(2 216)	33.6%	(2 216)	33.6%	(2 366)	44.3%	(6.3%)
Transfers and grants	(5 281)	(2 324)	44.0%	(680)	12.9%	(3 004)	56.9%	(637)	41.2%	6.8%
Net Cash from/(used) Operating Activities	42 303	41 856	98.9%	21 878	51.7%	63 734	150.7%	(11 788)	(178.2%)	(285.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	1 555	(27 954.0%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	1 555	-	(100.0%)
Payments	(45 664)	(5 508)	12.1%	(7 504)	16.4%	(13 012)	28.5%	(7 945)	32.2%	(5.6%)
Capital assets	(45 664)	(5 508)	12.1%	(7 504)	16.4%	(13 012)	28.5%	(7 945)	32.2%	(5.6%)
Net Cash from/(used) Investing Activities	(45 664)	(5 508)	12.1%	(7 504)	16.4%	(13 012)	28.5%	(6 390)	(163.1%)	17.4%
Cash Flow from Financing Activities										
Receipts	7 084	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 950	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	134	-	-	-	-	-	-	-	-	-
Payments	(4 127)	-	-	(1 625)	39.4%	(1 625)	39.4%	(1 508)	35.5%	7.7%
Repayment of borrowing	(4 127)	-	-	(1 625)	39.4%	(1 625)	39.4%	(1 508)	35.5%	7.7%
Net Cash from/(used) Financing Activities	2 957	-	-	(1 625)	(54.9%)	(1 625)	(54.9%)	(1 508)	(92.7%)	7.7%
Net Increase/(Decrease) in cash held	(403)	36 348	(9 010.2%)	12 750	(3 160.4%)	49 098	(12 170.7%)	(19 687)	(275.4%)	(164.8%)
Cash/cash equivalents at the year begin:	84 643	77 936	92.1%	114 284	135.0%	77 936	92.1%	92 477	122.4%	23.6%
Cash/cash equivalents at the year end:	84 240	114 284	135.7%	127 034	150.8%	127 034	150.8%	72 790	103.4%	74.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 712	13.3%	1 407	11.0%	668	5.2%	9 057	70.5%	12 844	11.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 265	28.6%	1 893	10.3%	1 220	6.6%	10 028	54.5%	18 407	16.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 609	13.2%	1 733	6.3%	990	3.6%	21 055	76.9%	27 388	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	913	7.3%	639	5.1%	513	4.1%	10 404	83.4%	12 469	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 489	7.8%	1 227	6.4%	806	4.2%	15 593	81.6%	19 115	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	616	6.1%	763	7.6%	723	7.2%	7 950	79.1%	10 052	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 673)	(97.3%)	172	1.9%	196	2.2%	17 214	193.2%	8 910	8.2%	-	-	-	-
Total By Income Source	4 930	4.5%	7 835	7.2%	5 118	4.7%	91 301	83.6%	109 185	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(117)	(15.1%)	39	5.1%	32	4.1%	818	106.0%	772	.7%	-	-	-	-
Commercial	2 061	26.2%	767	9.8%	402	5.1%	4 639	58.9%	7 869	7.2%	-	-	-	-
Households	2 983	4.0%	4 863	6.5%	3 155	4.2%	63 803	85.3%	74 803	68.5%	-	-	-	-
Other	3	-	2 166	8.4%	1 530	5.9%	22 041	85.6%	25 740	23.6%	-	-	-	-
Total By Customer Group	4 930	4.5%	7 835	7.2%	5 118	4.7%	91 301	83.6%	109 185	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	272	100.0%	-	-	-	-	-	-	272	100.0%
Total	272	100.0%	-	-	-	-	-	-	272	100.0%

Contact Details

Municipal Manager	Adv H Linde (Hanlie)	022 913 6011
Financial Manager	Mr Marius Wüst	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 064 834	263 661	24.8%	230 790	21.7%	494 451	46.4%	240 977	53.3%	(4.2%)
Property rates	215 750	70 628	32.7%	46 520	21.6%	117 148	54.3%	42 036	53.4%	10.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	334 521	67 370	20.1%	72 887	21.8%	140 257	41.9%	71 565	47.3%	1.8%
Service charges - water revenue	150 867	27 866	18.5%	42 405	28.1%	70 271	46.6%	40 701	62.7%	4.2%
Service charges - sanitation revenue	62 635	16 045	25.6%	15 328	24.5%	31 373	50.1%	13 739	49.3%	11.6%
Service charges - refuse revenue	66 488	18 009	27.1%	18 171	27.3%	36 180	54.4%	15 945	55.8%	14.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6 233	1 721	27.6%	2 404	38.6%	4 124	66.2%	2 196	74.4%	9.5%
Interest earned - external investments	41 310	12 489	30.2%	11 950	28.9%	24 439	59.2%	11 775	61.8%	1.5%
Interest earned - outstanding debtors	13 070	2 417	18.5%	4 423	33.8%	6 840	52.3%	2 253	61.8%	96.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	41 520	2 829	6.8%	5 101	12.3%	7 930	19.1%	3 723	19.8%	37.0%
Licences and permits	1 148	405	35.3%	335	29.2%	740	64.5%	418	49.1%	(20.0%)
Agency services	5 300	1 403	26.5%	1 535	29.0%	2 938	55.4%	1 580	57.9%	(2.9%)
Transfers recognised - operational	94 075	36 297	38.6%	3 729	4.0%	40 027	42.5%	27 711	67.5%	(86.5%)
Other own revenue	31 917	6 181	19.4%	6 002	18.8%	12 182	38.2%	7 336	64.8%	(18.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 149 252	198 844	17.3%	235 386	20.5%	434 230	37.8%	206 882	36.5%	13.8%
Employee related costs	362 613	82 810	22.8%	97 492	26.9%	180 302	49.7%	88 291	49.9%	10.4%
Remuneration of councillors	12 154	2 851	23.5%	2 802	23.1%	5 654	46.5%	2 707	47.3%	3.5%
Debt impairment	56 070	10 681	19.0%	13 264	23.7%	23 945	42.7%	7 069	34.5%	87.6%
Depreciation and asset impairment	140 762	-	-	-	-	-	-	-	-	-
Finance charges	21 100	5 295	25.1%	12 495	59.2%	17 790	84.3%	5 165	45.9%	141.9%
Bulk purchases	329 427	62 960	19.1%	63 167	19.2%	126 126	38.3%	58 895	39.2%	7.3%
Other Materials	40 759	2 260	5.5%	13 780	33.8%	16 040	39.4%	236	-	5 739.5%
Contracted services	110 636	9 214	8.3%	22 823	20.6%	32 037	29.0%	15 745	24.9%	45.0%
Transfers and grants	3 722	869	23.3%	14	.4%	883	23.7%	874	42.8%	(98.3%)
Other expenditure	72 011	21 904	30.4%	9 548	13.3%	31 452	43.7%	27 901	41.0%	(65.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(84 418)	64 817		(4 596)		60 221		34 095		
Transfers recognised - capital	46 319	372	.8%	33 820	73.0%	34 192	73.8%	4 132	21.1%	718.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38 099)	65 189		29 224		94 413		38 227		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(38 099)	65 189		29 224		94 413		38 227		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38 099)	65 189		29 224		94 413		38 227		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38 099)	65 189		29 224		94 413		38 227		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	329 140	59 939	18.2%	71 107	21.6%	131 046	39.8%	44 807	29.6%	58.7%
National Government	21 146	-	-	679	3.2%	679	3.2%	3 314	37.5%	(79.5%)
Provincial Government	22 473	30 608	136.2%	5 802	25.8%	36 410	162.0%	302	2.7%	1 819.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 700	-	-	1 440	53.3%	1 440	53.3%	(109)	-	(1 422.9%)
Transfers recognised - capital	46 318	30 608	66.1%	7 921	17.1%	38 529	83.2%	3 508	24.5%	125.8%
Borrowing	6 284	390	6.2%	5 150	82.0%	5 540	88.2%	8 229	33.4%	(37.4%)
Internally generated funds	276 538	28 696	10.4%	58 281	21.1%	86 977	31.5%	33 070	30.2%	76.2%
Public contributions and donations	-	245	-	(245)	-	-	-	-	-	(100.0%)
Capital Expenditure Standard Classification	329 140	59 939	18.2%	71 107	21.6%	131 046	39.8%	44 807	29.6%	58.7%
Governance and Administration	31 301	4 279	13.7%	7 684	24.5%	11 962	38.2%	4 781	16.7%	60.7%
Executive & Council	100	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	31 201	4 279	13.7%	7 684	24.6%	11 962	38.3%	4 781	16.7%	60.7%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 398	30 606	166.4%	2 454	13.3%	33 060	179.7%	10 117	58.2%	(75.7%)
Community & Social Services	2 249	281	12.5%	144	6.4%	425	18.9%	7 917	79.5%	(98.2%)
Sport And Recreation	10 629	326	3.1%	2 161	20.3%	2 487	23.4%	2 196	37.5%	(1.6%)
Public Safety	5 440	-	-	-	-	-	-	-	-	-
Housing	80	30 000	37 500.0%	148	185.0%	30 148	37 685.0%	4	2.5%	3 788.6%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 785	4 790	6.9%	20 643	29.6%	25 433	36.4%	10 930	34.8%	88.9%
Planning and Development	5 124	-	-	2 407	47.0%	2 407	47.0%	291	4.3%	727.5%
Road Transport	63 661	4 790	7.5%	18 190	28.6%	22 981	36.1%	10 639	43.0%	71.0%
Environmental Protection	1 000	-	-	46	4.6%	46	4.6%	-	-	(100.0%)
Trading Services	209 636	20 263	9.7%	40 327	19.2%	60 591	28.9%	18 980	24.1%	112.5%
Electricity	19 458	890	4.6%	6 013	30.9%	6 903	35.5%	5 541	22.7%	8.5%
Water	139 003	16 105	11.6%	24 349	17.5%	40 453	29.1%	1 376	8.4%	1 669.7%
Waste Water Management	22 813	2 993	13.1%	8 906	39.0%	11 900	52.2%	8 067	38.3%	10.4%
Waste Management	28 361	275	1.0%	1 060	3.7%	1 335	4.7%	3 995	20.0%	(73.5%)
Other	20	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 061 457	272 601	25.7%	259 618	24.5%	532 218	50.1%	246 065	49.7%	5.5%
Property rates, penalties and collection charges	207 120	64 675	31.2%	48 562	23.4%	113 237	54.7%	59 344	51.7%	(18.2%)
Service charges	593 276	146 918	24.8%	143 958	24.3%	290 876	49.0%	111 057	51.3%	29.6%
Other revenue	69 509	12 539	18.0%	15 376	22.1%	27 915	40.2%	(3 929)	14.0%	(491.3%)
Government - operating	94 075	36 297	38.6%	3 729	4.0%	40 027	42.5%	57 662	67.5%	(93.5%)
Government - capital	43 618	372	.9%	33 820	77.5%	34 192	78.4%	4 132	21.1%	718.5%
Interest	53 857	11 800	21.9%	14 172	26.3%	25 972	48.2%	17 799	50.2%	(20.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(883 771)	(189 853)	21.5%	(245 170)	27.7%	(435 023)	49.2%	(145 695)	46.7%	68.3%
Suppliers and employees	(866 732)	(188 984)	21.8%	(237 955)	27.5%	(426 939)	49.3%	(137 413)	46.8%	73.2%
Finance charges	(13 316)	-	-	(7 201)	54.1%	(7 201)	54.1%	(6 616)	43.8%	8.8%
Transfers and grants	(3 722)	(869)	23.3%	(14)	.4%	(883)	23.7%	(1 666)	42.8%	(99.1%)
Net Cash from/(used) Operating Activities	177 686	82 748	46.6%	14 447	8.1%	97 195	54.7%	100 370	63.8%	(85.6%)
Cash Flow from Investing Activities										
Receipts	159 950	(20 000)	(12.5%)	35 000	21.9%	15 000	9.4%	(39 927)	-	(187.7%)
Proceeds on disposal of PPE	2 700	-	-	-	-	-	-	24	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	157 250	(20 000)	(12.7%)	35 000	22.3%	15 000	9.5%	(39 951)	-	(187.6%)
Payments	(329 140)	(59 939)	18.2%	(71 069)	21.6%	(131 008)	39.8%	(44 807)	39.4%	58.6%
Capital assets	(329 140)	(59 939)	18.2%	(71 069)	21.6%	(131 008)	39.8%	(44 807)	39.4%	58.6%
Net Cash from/(used) Investing Activities	(169 190)	(79 939)	47.2%	(36 069)	21.3%	(116 008)	68.6%	(84 734)	62.7%	(57.4%)
Cash Flow from Financing Activities										
Receipts	2 000	602	30.1%	524	26.2%	1 126	56.3%	417	5.0%	25.5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 000	602	30.1%	524	26.2%	1 126	56.3%	417	42.7%	25.5%
Payments	(9 540)	-	-	(4 377)	45.9%	(4 377)	45.9%	(4 231)	49.7%	3.4%
Repayment of borrowing	(9 540)	-	-	(4 377)	45.9%	(4 377)	45.9%	(4 231)	49.7%	3.4%
Net Cash from/(used) Financing Activities	(7 540)	602	(8.0%)	(3 853)	51.1%	(3 252)	43.1%	(3 814)	(27.7%)	1.0%
Net Increase/(Decrease) in cash held	956	3 411	357.0%	(25 475)	(2 665.9%)	(22 064)	(2 308.9%)	11 822	(125.0%)	(315.5%)
Cash/cash equivalents at the year begin:	41 044	636 887	1 551.7%	640 298	1 560.0%	636 887	1 551.7%	29 598	78.1%	2 063.3%
Cash/cash equivalents at the year end:	42 000	640 298	1 524.5%	614 823	1 463.9%	614 823	1 463.9%	41 420	63.7%	1 384.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 157	27.2%	2 320	3.9%	1 692	2.8%	39 319	66.1%	59 489	25.8%	3 481	5.9%	42 959	72.0%
Trade and Other Receivables from Exchange Transactions - Electricity	18 434	85.9%	577	2.7%	212	1.0%	2 246	10.5%	21 469	9.3%	161	.8%	3 105	15.0%
Receivables from Non-exchange Transactions - Property Rates	12 659	25.6%	2 473	5.0%	1 688	3.4%	32 670	66.0%	49 491	21.4%	677	1.4%	34 764	70.0%
Receivables from Exchange Transactions - Waste Water Management	4 576	17.5%	1 053	4.0%	726	2.8%	19 830	75.7%	26 185	11.3%	910	3.5%	23 139	88.0%
Receivables from Exchange Transactions - Waste Management	5 537	18.2%	1 398	4.6%	943	3.1%	22 565	74.1%	30 443	13.2%	3 156	10.4%	25 332	83.0%
Receivables from Exchange Transactions - Property Rental Debtors	9	.5%	5	.3%	5	.2%	1 911	99.0%	1 931	.8%	483	25.0%	3 454	179.0%
Interest on Arrear Debtor Accounts	1 201	3.3%	1 131	3.1%	1 089	3.0%	32 853	90.6%	36 274	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 035	36.7%	164	3.0%	360	6.5%	2 985	53.8%	5 543	2.4%	728	13.1%	5 606	101.0%
Total By Income Source	60 610	26.3%	9 121	4.0%	6 715	2.9%	154 380	66.9%	230 825	100.0%	9 597	4.2%	138 359	60.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 932	33.9%	181	2.1%	129	1.5%	5 416	62.6%	8 658	3.8%	-	-	-	-
Commercial	29 824	50.4%	2 041	3.4%	1 516	2.6%	25 818	43.6%	59 199	25.6%	-	-	-	-
Households	27 722	17.2%	6 795	4.2%	4 941	3.1%	121 521	75.5%	160 978	69.7%	-	-	-	-
Other	132	6.6%	105	5.3%	129	6.5%	1 624	81.6%	1 990	.9%	9 597	482.2%	138 359	6 952.0%
Total By Customer Group	60 610	26.3%	9 121	4.0%	6 715	2.9%	154 380	66.9%	230 825	100.0%	9 597	4.2%	138 359	60.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 666	91.9%	134	7.4%	12	.7%	-	-	1 813	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 666	91.9%	134	7.4%	12	.7%	-	-	1 813	100.0%

Contact Details

Municipal Manager	Mr Heinrich Francois William Mettler	022 701 7098
Financial Manager	Mr Stefan Vorster	022 701 6977

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	697 655	177 908	25.5%	165 824	23.8%	343 732	49.3%	147 645	46.6%	12.3%
Property rates	103 645	36 194	34.9%	26 203	25.3%	62 397	60.2%	23 251	48.5%	12.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	261 358	68 269	26.1%	65 543	25.1%	133 812	51.2%	59 231	49.2%	10.7%
Service charges - water revenue	56 799	14 798	26.1%	16 906	29.8%	31 703	55.8%	15 922	51.5%	6.2%
Service charges - sanitation revenue	41 079	10 093	24.6%	10 265	25.0%	20 358	49.6%	10 489	54.7%	(2.1%)
Service charges - refuse revenue	24 833	6 433	25.9%	6 424	25.9%	12 857	51.8%	5 902	53.5%	8.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 497	426	28.5%	315	21.0%	741	49.5%	300	17.5%	4.7%
Interest earned - external investments	30 263	1 878	6.2%	2 554	8.4%	4 432	14.6%	1 892	14.7%	35.0%
Interest earned - outstanding debtors	1 897	629	33.1%	648	34.2%	1 277	67.3%	499	54.4%	29.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	25 227	162	.6%	77	.3%	240	1.0%	41	.3%	90.1%
Licences and permits	3 753	957	25.5%	1 010	26.9%	1 967	52.4%	863	45.1%	17.1%
Agency services	4 100	1 008	24.6%	1 190	29.0%	2 198	53.6%	1 023	54.6%	16.3%
Transfers recognised - operational	132 185	34 187	25.9%	27 523	20.8%	61 710	46.7%	23 566	45.1%	16.8%
Other own revenue	10 819	2 594	24.0%	3 682	34.0%	6 276	58.0%	3 653	65.7%	.8%
Gains on disposal of PPE	200	280	140.2%	3 484	1 741.8%	3 764	1 882.1%	1 012	1 942.7%	244.1%
Operating Expenditure	686 703	112 107	16.3%	137 228	20.0%	249 335	36.3%	148 086	41.9%	(7.3%)
Employee related costs	202 968	43 128	21.2%	52 336	25.8%	95 464	47.0%	48 485	45.7%	7.9%
Remuneration of councillors	10 578	2 477	23.4%	2 477	23.4%	4 954	46.8%	2 330	48.3%	6.3%
Debt impairment	16 817	(31)	(.2%)	(6)	-	(37)	(.2%)	-	-	(100.0%)
Depreciation and asset impairment	85 063	-	-	-	-	-	-	20 746	49.4%	(100.0%)
Finance charges	15 135	14	.1%	6 682	44.1%	6 696	44.2%	6 775	50.7%	(1.4%)
Bulk purchases	211 428	49 604	23.5%	51 379	24.3%	100 983	47.8%	44 458	43.6%	15.6%
Other Materials	12 217	3 184	26.1%	4 067	33.3%	7 251	59.4%	3 686	-	10.4%
Contracted services	95 049	8 165	8.6%	12 721	13.4%	20 886	22.0%	14 475	25.8%	(12.1%)
Transfers and grants	2 883	787	27.3%	685	23.7%	1 472	51.1%	624	54.6%	9.6%
Other expenditure	32 084	4 778	14.9%	6 888	21.5%	11 666	36.4%	6 508	31.5%	5.8%
Loss on disposal of PPE	2 482	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 952	65 801		28 596		94 398		(441)		
Transfers recognised - capital	36 975	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 927	65 801		28 596		94 398		(441)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 927	65 801		28 596		94 398		(441)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 927	65 801		28 596		94 398		(441)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 927	65 801		28 596		94 398		(441)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	87 246	6 611	7.6%	29 347	33.6%	35 958	41.2%	21 818	41.3%	34.5%
National Government	27 975	4 537	16.2%	12 087	43.2%	16 624	59.4%	12 538	57.2%	(3.6%)
Provincial Government	9 000	249	2.8%	4 607	51.2%	4 857	54.0%	830	8.0%	455.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 975	4 786	12.9%	16 694	45.1%	21 480	58.1%	13 368	42.5%	24.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 271	1 825	3.6%	12 653	25.2%	14 478	28.8%	8 450	40.4%	49.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	87 246	6 611	7.6%	29 347	33.6%	35 958	41.2%	21 818	41.3%	34.5%
Governance and Administration	2 437	255	10.4%	1 742	71.5%	1 996	81.9%	527	107.5%	230.8%
Executive & Council	10	-	-	10	100.0%	10	100.0%	3	52.3%	247.5%
Budget & Treasury Office	2 427	255	10.5%	1 732	71.3%	1 986	81.8%	524	107.5%	230.7%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 275	465	2.9%	5 482	33.7%	5 947	36.5%	4 274	17.8%	28.2%
Community & Social Services	1 296	11	.8%	543	41.9%	553	42.7%	55	3.9%	886.1%
Sport And Recreation	11 609	455	3.9%	4 241	36.5%	4 696	40.4%	3 332	40.1%	27.3%
Public Safety	3 370	-	-	698	20.7%	698	20.7%	3	.6%	23 929.0%
Housing	-	-	-	-	-	-	-	884	6.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 337	16	.1%	3 488	17.2%	3 505	17.2%	541	3.1%	545.1%
Planning and Development	70	-	-	887	1 267.1%	887	1 267.1%	-	-	(100.0%)
Road Transport	20 267	16	.1%	2 601	12.8%	2 618	12.9%	541	3.8%	381.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	48 197	5 875	12.2%	18 636	38.7%	24 510	50.9%	16 477	65.2%	13.1%
Electricity	14 794	2 219	15.0%	2 400	16.2%	4 619	31.2%	6 105	66.2%	(60.7%)
Water	11 775	3 542	30.1%	7 166	60.9%	10 709	90.9%	2 929	70.9%	144.7%
Waste Water Management	15 468	47	.3%	3 781	24.4%	3 828	24.7%	7 431	64.7%	(49.1%)
Waste Management	6 160	67	1.1%	5 288	85.8%	5 355	86.9%	12	2.3%	44 851.8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	688 243	304 043	44.2%	320 657	46.6%	624 699	90.8%	264 731	84.5%	21.1%
Property rates, penalties and collection charges	98 463	31 841	32.3%	25 958	26.4%	57 799	58.7%	22 011	50.3%	17.9%
Service charges	362 026	79 962	22.1%	92 360	25.5%	172 321	47.6%	80 533	46.1%	14.7%
Other revenue	26 529	156 175	588.7%	171 925	648.1%	328 100	1 236.7%	136 775	993.0%	25.7%
Government - operating	132 185	34 187	25.9%	29 849	22.6%	64 036	48.4%	23 520	44.9%	26.9%
Government - capital	36 975	-	-	-	-	-	-	-	-	-
Interest	32 065	1 878	5.9%	565	1.8%	2 443	7.6%	1 892	13.7%	(70.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(574 359)	(190 902)	33.2%	(294 666)	51.3%	(485 568)	84.5%	(228 735)	95.9%	28.8%
Suppliers and employees	(556 342)	(190 166)	34.2%	(287 458)	51.7%	(477 624)	85.9%	(221 337)	97.3%	29.9%
Finance charges	(15 135)	-	-	(6 524)	43.1%	(6 524)	43.1%	(6 713)	49.7%	(2.8%)
Transfers and grants	(2 883)	(736)	25.5%	(685)	23.7%	(1 420)	49.3%	(684)	55.3%	-
Net Cash from/(used) Operating Activities	113 884	113 141	99.3%	25 990	22.8%	139 131	122.2%	35 997	23.0%	(27.8%)
Cash Flow from Investing Activities										
Receipts	200	280	140.2%	3 484	1 741.8%	3 764	1 882.1%	1 012	1 757.3%	244.1%
Proceeds on disposal of PPE	200	280	140.2%	3 484	1 741.8%	3 764	1 882.1%	1 012	1 942.7%	244.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(94 344)	(4 439)	4.7%	(18 652)	19.8%	(23 090)	24.5%	(23 586)	43.9%	(20.9%)
Capital assets	(94 344)	(4 439)	4.7%	(18 652)	19.8%	(23 090)	24.5%	(23 586)	43.9%	(20.9%)
Net Cash from/(used) Investing Activities	(94 144)	(4 158)	4.4%	(15 168)	16.1%	(19 326)	20.5%	(22 574)	39.2%	(32.8%)
Cash Flow from Financing Activities										
Receipts	619	79	12.8%	-	-	79	12.8%	1 104	240.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	619	79	12.8%	-	-	79	12.8%	1 104	240.8%	(100.0%)
Payments	(4 954)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 954)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 335)	79	(1.8%)	-	-	79	(1.8%)	1 104	(33.4%)	(100.0%)
Net Increase/(Decrease) in cash held	15 405	109 061	708.0%	10 822	70.3%	119 884	778.2%	14 527	(41.5%)	(25.5%)
Cash/cash equivalents at the year begin:	368 486	368 486	100.0%	477 547	129.6%	368 486	100.0%	77 572	32.1%	515.6%
Cash/cash equivalents at the year end:	383 890	477 547	124.4%	488 369	127.2%	488 369	127.2%	92 099	28.4%	430.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 517	49.6%	1 833	13.9%	617	4.7%	4 179	31.8%	13 146	21.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 630	83.6%	2 208	9.9%	164	.7%	1 282	5.8%	22 283	35.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 258	46.2%	2 047	13.0%	562	3.6%	5 833	37.2%	15 700	25.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 768	45.8%	815	13.5%	214	3.5%	2 242	37.1%	6 039	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 300	41.9%	682	12.4%	216	3.9%	2 289	41.7%	5 486	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	57.7%	14	26.3%	1	2.1%	7	13.9%	53	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	37 502	59.8%	7 600	12.1%	1 774	2.8%	15 832	25.2%	62 708	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	926	51.1%	109	6.0%	17	.9%	761	42.0%	1 812	2.9%	-	-	-	-
Commercial	16 218	84.6%	1 608	8.4%	120	.6%	1 229	6.4%	19 175	30.6%	-	-	-	-
Households	20 359	48.8%	5 883	14.1%	1 637	3.9%	13 842	33.2%	41 720	66.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 502	59.8%	7 600	12.1%	1 774	2.8%	15 832	25.2%	62 708	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 003	93.3%	786	5.2%	17	.1%	208	1.4%	15 016	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 003	93.3%	786	5.2%	17	.1%	208	1.4%	15 016	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	352 621	89 860	25.5%	107 901	30.6%	197 760	56.1%	102 629	54.5%	5.1%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	620	-	-	-	-	-	-	-	-	-
Service charges - water revenue	98 327	20 019	20.4%	27 586	28.1%	47 606	48.4%	23 890	37.4%	15.5%
Service charges - sanitation revenue	83	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	60	-	-	-	-	-	-	-	-	-
Service charges - other	-	348	-	284	-	632	-	238	55.0%	19.4%
Rental of facilities and equipment	2 674	677	25.3%	655	24.5%	1 332	49.8%	559	50.0%	17.0%
Interest earned - external investments	18 030	1 180	6.5%	767	4.3%	1 947	10.8%	2 181	21.7%	(64.8%)
Interest earned - outstanding debtors	33	11	33.4%	11	32.5%	22	65.8%	25	94.8%	(56.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1	17	1 176.8%	4	309.7%	21	1 486.5%	37	578.0%	(88.3%)
Licences and permits	310	64	20.5%	80	26.0%	144	46.5%	94	66.1%	(14.0%)
Agency services	124 660	23 854	19.1%	42 330	34.0%	66 185	53.1%	43 815	63.7%	(3.4%)
Transfers recognised - operational	92 612	37 610	40.6%	30 818	33.3%	68 428	73.9%	30 823	74.3%	-
Other own revenue	15 211	6 080	40.0%	5 364	35.3%	11 444	75.2%	967	21.3%	454.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	353 845	69 586	19.7%	97 553	27.6%	167 139	47.2%	91 364	43.5%	6.8%
Employee related costs	176 750	37 557	21.2%	47 868	27.1%	85 425	48.3%	45 521	47.8%	5.2%
Remuneration of councillors	6 405	1 488	23.2%	1 431	22.3%	2 919	45.6%	1 221	44.6%	17.2%
Debt impairment	800	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 427	-	-	1 182	15.9%	1 182	15.9%	-	-	(100.0%)
Finance charges	165	4	2.6%	4	2.5%	8	5.0%	3 261	46.3%	(99.9%)
Bulk purchases	12 262	2 025	16.5%	2 534	20.7%	4 559	37.2%	1 415	40.8%	79.1%
Other Materials	57 326	10 365	18.1%	17 908	31.2%	28 273	49.3%	21 029	48.3%	(14.8%)
Contracted services	20 141	2 690	13.4%	8 564	42.5%	11 254	55.9%	6 763	44.3%	26.6%
Transfers and grants	2 675	569	21.3%	281	10.5%	850	31.8%	130	312.8%	116.2%
Other expenditure	69 893	14 888	21.3%	17 782	25.4%	32 670	46.7%	12 024	39.6%	47.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 224)	20 273		10 348		30 621		11 265		
Transfers recognised - capital	2 558	-	-	318	12.4%	318	12.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 334	20 273		10 666		30 939		11 265		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 334	20 273		10 666		30 939		11 265		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 334	20 273		10 666		30 939		11 265		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 334	20 273		10 666		30 939		11 265		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	3 355	194	5.8%	950	28.3%	1 145	34.1%	689	11.0%	37.9%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 355	194	5.8%	950	28.3%	1 145	34.1%	689	13.1%	37.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	3 355	194	5.8%	950	28.3%	1 145	34.1%	689	11.0%	37.9%
Governance and Administration	1 565	25	1.6%	2	.1%	28	1.8%	63	20.9%	(96.5%)
Executive & Council	16	-	-	-	-	-	-	50	33.2%	(100.0%)
Budget & Treasury Office	1 549	11	.7%	2	.1%	13	.9%	14	11.0%	(83.7%)
Corporate Services	-	14	-	-	-	14	-	-	-	-
Community and Public Safety	1 790	169	9.4%	630	35.2%	799	44.6%	244	9.4%	157.8%
Community & Social Services	36	2	5.5%	3	8.0%	5	13.5%	21	6.5%	(86.5%)
Sport And Recreation	65	12	18.1%	41	63.8%	53	81.9%	39	28.2%	5.5%
Public Safety	798	155	19.5%	506	63.4%	661	82.8%	184	10.8%	174.9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	891	-	-	80	9.0%	80	9.0%	-	-	(100.0%)
Economic and Environmental Services	-	-	-	318	-	318	-	-	-	(100.0%)
Planning and Development	-	-	-	318	-	318	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	381	11.7%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	381	11.7%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	354 379	369 604	104.3%	166 297	46.9%	535 901	151.2%	138 252	71.7%	20.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	100 637	20 368	20.2%	27 870	27.7%	48 238	47.9%	24 128	37.5%	15.5%
Other revenue	140 542	310 435	220.9%	107 126	76.2%	417 561	297.1%	81 095	109.1%	32.1%
Government - operating	92 612	37 610	40.6%	30 523	33.0%	68 132	73.6%	30 823	74.3%	(1.0%)
Government - capital	2 558	-	-	-	-	-	-	-	-	-
Interest	18 030	1 191	6.6%	778	4.3%	1 969	10.9%	2 206	22.0%	(64.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(344 070)	(348 317)	101.2%	(197 902)	57.5%	(546 219)	158.8%	(147 957)	132.7%	33.8%
Suppliers and employees	(341 230)	(347 745)	101.9%	(197 617)	57.9%	(545 362)	159.8%	(144 566)	136.4%	36.7%
Finance charges	(165)	(3)	1.7%	(4)	2.5%	(7)	4.2%	(3 261)	31.9%	(99.9%)
Transfers and grants	(2 675)	(569)	21.3%	(281)	10.5%	(850)	31.8%	(130)	312.8%	116.2%
Net Cash from/(used) Operating Activities	10 309	21 287	206.5%	(31 605)	(306.6%)	(10 318)	(100.1%)	(9 705)	(816.6%)	225.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(3 355)	(194)	5.8%	(950)	28.3%	(1 145)	34.1%	(689)	11.0%	37.9%
Capital assets	(3 355)	(194)	5.8%	(950)	28.3%	(1 145)	34.1%	(689)	11.0%	37.9%
Net Cash from/(used) Investing Activities	(3 355)	(194)	5.8%	(950)	28.3%	(1 145)	34.1%	(689)	11.0%	37.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(8 396)	110.9%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(8 396)	110.9%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(8 396)	110.9%	(100.0%)
Net Increase/(Decrease) in cash held	6 954	21 093	303.3%	(32 556)	(468.2%)	(11 463)	(164.8%)	(18 790)	(4 299.4%)	73.3%
Cash/cash equivalents at the year begin:	252 467	269 808	106.9%	290 901	115.2%	269 808	106.9%	55 172	103.3%	427.3%
Cash/cash equivalents at the year end:	259 421	290 901	112.1%	258 345	99.6%	258 345	99.6%	36 382	15.7%	610.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 186	99.4%	49	.4%	1	-	18	.2%	11 255	93.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87	71.4%	9	7.0%	10	8.1%	16	13.4%	122	1.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10	96.0%	0	2.1%	0	1.1%	0	.8%	11	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7	93.1%	0	2.4%	0	2.4%	0	2.1%	8	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	152	60.4%	45	17.7%	43	16.9%	13	5.0%	252	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2	12.9%	1	7.9%	1	4.8%	13	74.4%	18	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	116	36.6%	1	.2%	1	.2%	199	63.0%	316	2.6%	-	-	-	-
Total By Income Source	11 561	96.5%	105	.9%	55	.5%	260	2.2%	11 981	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 168	100.0%	-	-	-	-	-	-	9 168	76.5%	-	-	-	-
Commercial	810	97.4%	6	.7%	0	-	16	1.9%	831	6.9%	-	-	-	-
Households	1 501	81.8%	72	3.9%	29	1.6%	233	12.7%	1 835	15.3%	-	-	-	-
Other	83	56.0%	28	18.7%	26	17.7%	11	7.6%	148	1.2%	-	-	-	-
Total By Customer Group	11 561	96.5%	105	.9%	55	.5%	260	2.2%	11 981	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	9 374	100.0%	-	-	-	-	-	-	9 374	89.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 142	99.8%	2	.2%	-	-	-	-	1 144	10.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 516	100.0%	2	-	-	-	-	-	10 518	100.0%

Contact Details

Municipal Manager	Mr D Joubert	022 433 8410
Financial Manager	Dr Johan Tesselaar	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	582 548	136 402	23.4%	93 282	16.0%	229 684	39.4%	121 123	53.1%	(23.0%)
Property rates	70 002	42 018	60.0%	8 138	11.6%	50 156	71.6%	9 067	68.0%	(10.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	235 714	54 122	23.0%	40 978	17.4%	95 100	40.3%	43 307	45.6%	(5.4%)
Service charges - water revenue	41 882	(1 247)	(3.0%)	2 555	6.1%	1 308	3.1%	11 612	50.3%	(78.0%)
Service charges - sanitation revenue	17 387	(672)	(3.9%)	1 969	11.3%	1 297	7.5%	5 634	64.3%	(65.1%)
Service charges - refuse revenue	21 424	(1 689)	(7.9%)	1 886	8.8%	197	.9%	5 783	53.9%	(67.4%)
Service charges - other	-	-	-	166	-	166	-	162	-	2.4%
Rental of facilities and equipment	10 198	1 119	11.0%	1 155	11.3%	2 274	22.3%	830	19.4%	39.1%
Interest earned - external investments	8 202	1 615	19.7%	1 566	19.1%	3 181	38.8%	2 428	76.5%	(35.5%)
Interest earned - outstanding debtors	5 651	2 130	37.7%	2 479	43.9%	4 609	81.6%	2 432	59.8%	2.0%
Dividends received	4	-	-	-	-	-	-	-	-	-
Fines	18 904	561	3.0%	80	.4%	641	3.4%	432	3.2%	(81.5%)
Licences and permits	3 655	983	26.9%	1 180	32.3%	2 163	59.2%	781	539.6%	51.2%
Agency services	4 878	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	135 381	35 821	26.5%	29 239	21.6%	65 060	48.1%	33 769	64.9%	(13.4%)
Other own revenue	9 267	1 640	17.7%	1 891	20.4%	3 532	38.1%	4 886	164.9%	(61.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	584 583	102 892	17.6%	133 540	22.8%	236 433	40.4%	110 789	38.2%	20.5%
Employee related costs	179 864	43 261	24.1%	44 251	24.6%	87 511	48.7%	37 334	46.7%	18.5%
Remuneration of councillors	10 709	2 274	21.2%	2 248	21.0%	4 521	42.2%	2 034	40.6%	10.5%
Debt impairment	22 203	(1 125)	(5.1%)	2 334	10.5%	1 209	5.4%	(5 123)	(18.9%)	(145.6%)
Depreciation and asset impairment	43 032	2	-	12 530	29.1%	12 531	29.1%	9	-	140 808.7%
Finance charges	3 671	121	3.3%	272	7.4%	392	10.7%	338	15.3%	(19.5%)
Bulk purchases	197 541	41 959	21.2%	35 194	17.8%	77 153	39.1%	34 103	40.3%	3.2%
Other Materials	21 062	2 782	13.2%	4 410	20.9%	7 192	34.1%	3 734	36.1%	18.1%
Contracted services	48 085	6 743	14.0%	11 970	24.9%	18 713	38.9%	11 939	38.9%	.3%
Transfers and grants	14 407	477	3.3%	208	1.4%	686	4.8%	9 702	63.3%	(97.9%)
Other expenditure	44 008	6 399	14.5%	20 125	45.7%	26 524	60.3%	16 720	67.1%	20.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 035)	33 510		(40 258)		(6 749)		10 334		
Transfers recognised - capital	31 535	-	-	18 651	59.1%	18 651	59.1%	8 854	14.6%	110.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 500	33 510		(21 608)		11 902		19 188		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 500	33 510		(21 608)		11 902		19 188		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 500	33 510		(21 608)		11 902		19 188		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 500	33 510		(21 608)		11 902		19 188		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	81 321	13 784	16.9%	18 112	22.3%	31 896	39.2%	13 869	24.2%	30.6%
National Government	31 330	3 549	11.3%	2 602	8.3%	6 151	19.6%	8 395	43.1%	(69.0%)
Provincial Government	21 608	5 500	25.5%	7 000	32.4%	12 500	57.8%	225	1.7%	3 005.6%
District Municipality	-	-	-	457	-	457	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 938	9 049	17.1%	10 059	19.0%	19 108	36.1%	8 621	23.7%	16.7%
Borrowing	1 550	-	-	494	31.8%	494	31.8%	396	11.3%	24.5%
Internally generated funds	26 833	4 735	17.6%	7 559	28.2%	12 294	45.8%	4 852	27.9%	55.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 321	13 784	16.9%	18 112	22.3%	31 896	39.2%	13 869	24.2%	30.6%
Governance and Administration	1 340	74	5.5%	216	16.1%	290	21.6%	363	16.3%	(40.6%)
Executive & Council	250	15	5.9%	58	23.3%	73	29.1%	13	6.0%	346.2%
Budget & Treasury Office	1 090	59	5.5%	35	3.2%	94	8.6%	355	17.8%	(90.2%)
Corporate Services	-	-	-	123	-	123	-	(4)	-	(2 959.6%)
Community and Public Safety	3 402	23	.7%	65	1.9%	88	2.6%	1 151	37.9%	(94.3%)
Community & Social Services	1 000	0	-	-	-	0	-	154	41.4%	(100.0%)
Sport And Recreation	2 402	23	1.0%	65	2.7%	88	3.7%	1 001	48.9%	(93.5%)
Public Safety	-	-	-	-	-	-	-	(4)	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 788	7 464	25.1%	10 279	34.5%	17 743	59.6%	506	15.2%	1 931.4%
Planning and Development	20	-	-	109	547.2%	109	547.2%	-	-	(100.0%)
Road Transport	28 268	7 464	26.4%	10 170	36.0%	17 634	62.4%	506	15.2%	1 909.8%
Environmental Protection	1 500	-	-	-	-	-	-	-	-	-
Trading Services	46 791	6 223	13.3%	7 552	16.1%	13 774	29.4%	11 849	26.3%	(36.3%)
Electricity	11 654	1 718	14.7%	805	6.9%	2 523	21.7%	890	41.3%	(9.6%)
Water	14 746	1 474	10.0%	2 697	18.3%	4 171	28.3%	5 635	28.3%	(52.1%)
Waste Water Management	19 219	2 889	15.0%	3 183	16.6%	6 072	31.6%	4 692	21.8%	(32.2%)
Waste Management	1 171	141	12.0%	867	74.0%	1 008	86.1%	631	21.9%	37.5%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	592 824	171 675	29.0%	154 979	26.1%	326 655	55.1%	125 295	59.0%	23.7%
Property rates, penalties and collection charges	70 002	18 877	27.0%	26 772	38.2%	45 649	65.2%	839	23.5%	3 091.5%
Service charges	334 012	88 421	26.5%	71 032	21.3%	159 453	47.7%	74 739	55.8%	(5.0%)
Other revenue	21 058	4 138	19.6%	6 946	33.0%	11 084	52.6%	4 827	322.7%	43.9%
Government - operating	118 738	41 624	35.1%	32 198	27.1%	73 822	62.2%	31 205	62.2%	3.2%
Government - capital	40 838	17 000	41.6%	16 466	40.3%	33 466	81.9%	11 257	37.8%	46.3%
Interest	8 176	1 615	19.8%	1 566	19.1%	3 181	38.9%	2 428	26.7%	(35.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(568 784)	(135 983)	23.9%	(130 185)	22.9%	(266 168)	46.8%	(98 140)	73.8%	32.7%
Suppliers and employees	(550 706)	(135 507)	24.6%	(129 921)	23.6%	(265 427)	48.2%	(88 367)	71.3%	47.0%
Finance charges	(3 671)	-	-	(57)	1.6%	(57)	1.6%	(71)	32.2%	(19.5%)
Transfers and grants	(14 407)	(476)	3.3%	(207)	1.4%	(683)	4.7%	(9 702)	1 694.5%	(97.9%)
Net Cash from/(used) Operating Activities	24 039	35 693	148.5%	24 794	103.1%	60 487	251.6%	27 155	27.2%	(8.7%)
Cash Flow from Investing Activities										
Receipts	-	(100 000)	-	15 000	-	(85 000)	-	39 000	-	(61.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(100 000)	-	15 000	-	(85 000)	-	39 000	-	(61.5%)
Payments	(69 005)	(14 626)	21.2%	(18 871)	27.3%	(33 497)	48.5%	(12 354)	20.7%	52.8%
Capital assets	(69 005)	(14 626)	21.2%	(18 871)	27.3%	(33 497)	48.5%	(12 354)	20.7%	52.8%
Net Cash from/(used) Investing Activities	(69 005)	(114 626)	166.1%	(3 871)	5.6%	(118 497)	171.7%	26 646	41.1%	(114.5%)
Cash Flow from Financing Activities										
Receipts	-	194	-	215	-	409	-	109	2.6%	97.6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	194	-	215	-	409	-	109	-	97.6%
Payments	(860)	(1 146)	133.2%	(109)	12.7%	(1 255)	145.9%	(107)	-	1.5%
Repayment of borrowing	(860)	(1 146)	133.2%	(109)	12.7%	(1 255)	145.9%	(107)	-	1.5%
Net Cash from/(used) Financing Activities	(860)	(951)	110.6%	106	(12.3%)	(845)	98.3%	1	(26.6%)	7 657.9%
Net Increase/(Decrease) in cash held	(45 825)	(79 884)	174.3%	21 029	(45.9%)	(58 855)	128.4%	53 803	12.8%	(60.9%)
Cash/cash equivalents at the year begin:	127 060	97 502	76.7%	17 618	13.9%	97 502	76.7%	34 493	-	(48.9%)
Cash/cash equivalents at the year end:	81 234	17 618	21.7%	38 647	47.6%	38 647	47.6%	88 297	94.5%	(56.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 553	17.5%	1 076	2.2%	940	1.9%	38 210	78.3%	48 780	29.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 368	68.3%	744	4.5%	709	4.3%	3 829	23.0%	16 651	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 479	20.0%	416	1.9%	275	1.2%	17 189	76.9%	22 358	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 565	21.4%	698	2.7%	656	2.5%	19 069	73.4%	25 988	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 708	21.0%	725	2.7%	689	2.5%	20 044	73.8%	27 166	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	150	17.3%	17	1.9%	16	1.8%	685	78.9%	868	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 546	6.1%	84	.3%	104	.4%	23 461	93.1%	25 196	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 957)	146.9%	35	(1.3%)	70	(2.6%)	1 159	(43.0%)	(2 693)	(1.6%)	-	-	-	-
Total By Income Source	33 410	20.3%	3 796	2.3%	3 460	2.1%	123 648	75.3%	164 314	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	920	10.7%	782	9.1%	757	8.8%	6 112	71.3%	8 570	5.2%	-	-	-	-
Commercial	10 067	49.2%	417	2.0%	323	1.6%	9 653	47.2%	20 460	12.5%	-	-	-	-
Households	21 095	17.1%	2 379	1.9%	2 193	1.8%	97 359	79.1%	123 025	74.9%	-	-	-	-
Other	1 329	10.8%	218	1.8%	188	1.5%	10 524	85.8%	12 259	7.5%	-	-	-	-
Total By Customer Group	33 410	20.3%	3 796	2.3%	3 460	2.1%	123 648	75.3%	164 314	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	188	65.5%	93	32.3%	6	2.2%	-	-	287	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	188	65.5%	93	32.3%	6	2.2%	-	-	287	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Financial Manager	Mr Andre Raubenheimer (acting)	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	2 249 326	908 322	40.4%	378 298	16.8%	1 286 620	57.2%	389 338	58.9%	(2.8%)
Property rates	305 831	280 049	91.6%	(4 793)	(1.6%)	275 256	90.0%	(1 893)	98.4%	153.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 066 321	278 909	26.2%	244 393	22.9%	523 302	49.1%	243 246	50.6%	.5%
Service charges - water revenue	246 100	54 033	22.0%	45 059	18.3%	99 092	40.3%	59 073	57.8%	(23.7%)
Service charges - sanitation revenue	108 044	108 662	100.6%	(4 469)	(4.1%)	104 193	96.4%	6 326	101.2%	(170.6%)
Service charges - refuse revenue	111 452	126 339	113.4%	(6 763)	(6.1%)	119 576	107.3%	3 311	101.0%	(304.3%)
Service charges - other	-	4	-	12	-	16	-	4	15.4%	238.3%
Rental of facilities and equipment	3 726	3 303	88.6%	2 237	60.0%	5 539	148.7%	7 675	55.3%	(70.9%)
Interest earned - external investments	22 000	3 962	18.0%	2 963	13.5%	6 925	31.5%	5 512	50.6%	(46.2%)
Interest earned - outstanding debtors	15 978	2 829	17.7%	3 076	19.2%	5 905	37.0%	4 313	63.1%	(28.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	69 847	95	.1%	41 156	58.9%	41 251	59.1%	32 442	54.8%	26.9%
Licences and permits	4 640	910	19.6%	1 057	22.8%	1 967	42.4%	4 370	48.7%	(75.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	265 112	41 233	15.6%	45 084	17.0%	86 317	32.6%	20 351	15.6%	121.5%
Other own revenue	30 024	7 992	26.6%	9 288	30.9%	17 281	57.6%	4 608	40.8%	101.6%
Gains on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 334 693	433 654	18.6%	585 877	25.1%	1 019 532	43.7%	587 061	44.6%	(.2%)
Employee related costs	625 426	146 923	23.5%	133 413	21.3%	280 336	44.8%	148 532	48.3%	(10.2%)
Remuneration of councillors	31 229	6 934	22.2%	6 931	22.2%	13 865	44.4%	6 651	45.7%	4.2%
Debt impairment	100 409	3 571	3.6%	72 641	72.3%	76 212	75.9%	4 819	15.4%	1 407.4%
Depreciation and asset impairment	201 673	7 142	3.5%	103 408	51.3%	110 550	54.8%	123 533	64.8%	(16.3%)
Finance charges	144 574	37 182	25.7%	33 658	23.3%	70 839	49.0%	34 929	54.2%	(3.6%)
Bulk purchases	712 440	164 053	23.0%	145 155	20.4%	309 208	43.4%	133 591	42.2%	8.7%
Other Materials	51 193	6 729	13.1%	11 998	23.4%	18 727	36.6%	10 578	-	13.4%
Contracted services	293 277	24 023	8.2%	41 763	14.2%	65 786	22.4%	43 315	42.3%	(3.6%)
Transfers and grants	20 563	11 345	55.2%	4 643	22.6%	15 988	77.8%	5 096	91.7%	(8.9%)
Other expenditure	151 907	25 754	17.0%	32 267	21.2%	58 021	38.2%	76 017	32.7%	(57.6%)
Loss on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(85 367)	474 667		(207 579)		267 089		(197 723)		
Transfers recognised - capital	84 933	3 738	4.4%	58 405	68.8%	62 143	73.2%	68 759	72.6%	(15.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(434)	478 405		(149 174)		329 232		(128 964)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(434)	478 405		(149 174)		329 232		(128 964)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(434)	478 405		(149 174)		329 232		(128 964)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(434)	478 405		(149 174)		329 232		(128 964)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	454 040	105 351	23.2%	127 730	28.1%	233 081	51.3%	213 708	44.3%	(40.2%)
National Government	34 976	744	2.1%	5 384	15.4%	6 128	17.5%	12 718	71.5%	(57.7%)
Provincial Government	39 531	31 362	79.3%	21 055	53.3%	52 417	132.6%	29 196	88.1%	(27.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 507	32 106	43.1%	26 439	35.5%	58 545	78.6%	41 915	81.5%	(36.9%)
Borrowing	331 835	69 864	21.1%	81 906	24.7%	151 770	45.7%	145 183	33.8%	(43.6%)
Internally generated funds	47 699	3 381	7.1%	19 385	40.6%	22 767	47.7%	26 610	99.8%	(27.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	454 040	105 351	23.2%	127 730	28.1%	233 081	51.3%	213 708	44.3%	(40.2%)
Governance and Administration	33 888	5 478	16.2%	13 752	40.6%	19 230	56.7%	14 820	69.9%	(7.2%)
Executive & Council	-	20	-	108	-	128	-	108	1.3%	.6%
Budget & Treasury Office	33 888	41	.1%	495	1.5%	536	1.6%	1 334	6.2%	(62.9%)
Corporate Services	-	5 417	-	13 149	-	18 566	-	13 378	-	(1.7%)
Community and Public Safety	73 826	6 516	8.8%	12 654	17.1%	19 170	26.0%	16 408	41.4%	(22.9%)
Community & Social Services	8 936	10	.1%	488	5.5%	498	5.6%	3 908	206.8%	(87.5%)
Sport And Recreation	44 501	662	1.5%	6 494	14.6%	7 156	16.1%	1 352	10.2%	380.2%
Public Safety	3 590	166	4.6%	50	1.4%	217	6.0%	-	-	(100.0%)
Housing	16 800	5 677	33.8%	5 622	33.5%	11 299	67.3%	11 148	50.4%	(49.6%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 958	20 804	33.6%	21 138	34.1%	41 942	67.7%	23 144	55.1%	(8.7%)
Planning and Development	-	-	-	-	-	-	-	221	97.2%	(100.0%)
Road Transport	61 958	20 804	33.6%	21 138	34.1%	41 942	67.7%	22 866	55.1%	(7.6%)
Environmental Protection	-	-	-	-	-	-	-	57	19.1%	(100.0%)
Trading Services	284 368	72 554	25.5%	80 186	28.2%	152 740	53.7%	159 337	40.9%	(49.7%)
Electricity	129 470	45 455	35.1%	34 175	26.4%	79 630	61.5%	58 256	63.9%	(41.3%)
Water	105 282	25 699	24.4%	28 914	27.5%	54 612	51.9%	29 692	28.0%	(2.6%)
Waste Water Management	46 616	781	1.7%	16 849	36.1%	17 630	37.8%	61 291	33.8%	(72.5%)
Waste Management	3 000	619	20.6%	249	8.3%	868	28.9%	10 097	-	(97.5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	2 235 952	504 856	22.6%	518 101	23.2%	1 022 958	45.8%	445 749	44.1%	16.2%
Property rates, penalties and collection charges	299 102	73 731	24.7%	69 078	23.1%	142 809	47.7%	20 699	22.7%	233.7%
Service charges	1 498 216	322 693	21.5%	339 030	22.6%	661 723	44.2%	298 438	45.2%	13.6%
Other revenue	50 963	10 011	19.6%	18 908	37.1%	28 920	56.7%	49 095	83.2%	(61.5%)
Government - operating	265 112	82 130	31.0%	53 412	20.1%	135 541	51.1%	43 310	47.7%	23.3%
Government - capital	84 933	10 488	12.3%	31 635	37.2%	42 123	49.6%	24 382	34.4%	29.7%
Interest	37 626	5 803	15.4%	6 039	16.0%	11 842	31.5%	9 825	56.0%	(38.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 960 972)	(434 047)	22.1%	(483 394)	24.7%	(917 441)	46.8%	(383 377)	43.4%	26.1%
Suppliers and employees	(1 795 835)	(422 702)	23.5%	(407 912)	22.7%	(830 614)	46.3%	(313 495)	42.5%	30.1%
Finance charges	(144 574)	-	-	(70 839)	49.0%	(70 839)	49.0%	(64 786)	54.2%	9.3%
Transfers and grants	(20 563)	(11 345)	55.2%	(4 643)	22.6%	(15 988)	77.8%	(5 096)	78.5%	(8.9%)
Net Cash from/(used) Operating Activities	274 980	70 810	25.8%	34 707	12.6%	105 517	38.4%	62 373	49.4%	(44.4%)
Cash Flow from Investing Activities										
Receipts	250	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(408 636)	(99 009)	24.2%	(127 730)	31.3%	(226 739)	55.5%	(213 708)	45.7%	(40.2%)
Capital assets	(408 636)	(99 009)	24.2%	(127 730)	31.3%	(226 739)	55.5%	(213 708)	45.7%	(40.2%)
Net Cash from/(used) Investing Activities	(408 386)	(99 009)	24.2%	(127 730)	31.3%	(226 739)	55.5%	(213 708)	45.7%	(40.2%)
Cash Flow from Financing Activities										
Receipts	265 561	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	265 561	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(179 726)	-	-	(83 367)	46.4%	(83 367)	46.4%	(78 398)	61.4%	6.3%
Repayment of borrowing	(179 726)	-	-	(83 367)	46.4%	(83 367)	46.4%	(78 398)	61.4%	6.3%
Net Cash from/(used) Financing Activities	85 835	-	-	(83 367)	(97.1%)	(83 367)	(97.1%)	(78 398)	(20.6%)	6.3%
Net Increase/(Decrease) in cash held	(47 572)	(28 199)	59.3%	(176 390)	370.8%	(204 589)	430.1%	(229 733)	(1 580.7%)	(23.2%)
Cash/cash equivalents at the year begin:	243 372	230 831	94.8%	202 632	83.3%	230 831	94.8%	279 755	72.7%	(27.6%)
Cash/cash equivalents at the year end:	195 801	202 632	103.5%	26 242	13.4%	26 242	13.4%	50 022	12.2%	(47.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 429	22.1%	8 721	9.4%	8 935	9.7%	54 427	58.8%	92 513	28.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68 640	69.3%	8 577	8.7%	3 213	3.2%	18 627	18.8%	99 057	30.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 667	43.2%	3 232	7.9%	1 454	3.6%	18 542	45.3%	40 895	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 181	28.5%	1 581	6.3%	999	4.0%	15 419	61.2%	25 180	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 611	20.4%	2 240	6.0%	1 605	4.3%	25 883	69.3%	37 339	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	494	5.8%	360	4.2%	433	5.1%	7 201	84.8%	8 487	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 807	9.6%	658	3.5%	1 677	8.9%	14 674	78.0%	18 817	5.8%	-	-	-	-
Total By Income Source	123 829	38.4%	25 371	7.9%	18 317	5.7%	154 774	48.0%	322 291	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 910	34.2%	2 850	19.8%	2 085	14.5%	4 513	31.4%	14 358	4.5%	-	-	-	-
Commercial	50 227	73.7%	5 630	8.3%	1 923	2.8%	10 330	15.2%	68 110	21.1%	-	-	-	-
Households	44 802	24.8%	13 239	7.3%	11 733	6.5%	111 151	61.4%	180 926	56.1%	-	-	-	-
Other	23 889	40.6%	3 651	6.2%	2 575	4.4%	28 780	48.9%	58 896	18.3%	-	-	-	-
Total By Customer Group	123 829	38.4%	25 371	7.9%	18 317	5.7%	154 774	48.0%	322 291	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	94	100.0%	-	-	-	-	-	-	94	100.0%
Total	94	100.0%	-	-	-	-	-	-	94	100.0%

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4615
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Officer:

Date:

Date:

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 629 546	454 735	27.9%	346 188	21.2%	800 923	49.2%	317 183	52.5%	9.1%
Property rates	329 307	135 549	41.2%	66 582	20.2%	202 131	61.4%	58 230	61.1%	14.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	548 984	146 431	26.7%	132 938	24.2%	279 369	50.9%	93 198	42.5%	42.6%
Service charges - water revenue	225 542	48 591	21.5%	37 817	16.8%	86 408	38.3%	61 121	74.7%	(38.1%)
Service charges - sanitation revenue	107 078	25 198	23.5%	19 322	18.0%	44 520	41.6%	25 063	72.3%	(22.9%)
Service charges - refuse revenue	56 168	19 494	34.7%	12 560	22.4%	32 054	57.1%	13 097	87.1%	(4.1%)
Service charges - other	-	-	-	-	-	-	-	(2 055)	-	(100.0%)
Rental of facilities and equipment	17 766	2 793	15.7%	2 074	11.7%	4 867	27.4%	2 499	28.0%	(17.0%)
Interest earned - external investments	45 501	7 769	17.1%	11 656	25.6%	19 425	42.7%	12 644	58.8%	(7.8%)
Interest earned - outstanding debtors	10 576	2 232	21.1%	2 674	25.3%	4 906	46.4%	2 288	54.8%	16.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	102 132	2 216	2.2%	5 881	5.8%	8 098	7.9%	6 066	9.2%	(3.1%)
Licences and permits	5 092	65	1.3%	1 270	24.9%	1 335	26.2%	1 595	16.1%	(20.4%)
Agency services	2 690	-	-	671	24.9%	671	24.9%	195	7.8%	244.7%
Transfers recognised - operational	144 700	58 792	40.6%	48 396	33.4%	107 188	74.1%	36 540	66.3%	32.4%
Other own revenue	34 009	5 605	16.5%	4 347	12.8%	9 952	29.3%	6 699	24.0%	(35.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	3	.2%	(100.0%)
Operating Expenditure	1 716 330	250 795	14.6%	410 860	23.9%	661 655	38.6%	370 007	40.9%	11.0%
Employee related costs	566 808	112 402	19.8%	132 434	23.4%	244 835	43.2%	123 485	47.8%	7.2%
Remuneration of councillors	18 693	4 160	22.3%	4 082	21.8%	8 242	44.1%	4 009	46.4%	1.8%
Debt impairment	90 629	135	.1%	16 075	17.7%	16 210	17.9%	0	-	3 901 619.7%
Depreciation and asset impairment	198 819	1	-	85 617	43.1%	85 619	43.1%	91 776	54.6%	(6.7%)
Finance charges	26 477	-	-	8 730	33.0%	8 730	33.0%	9 267	33.1%	(5.8%)
Bulk purchases	383 282	87 963	22.9%	81 317	21.2%	169 280	44.2%	70 929	43.7%	14.6%
Other Materials	31 909	3 881	12.2%	5 685	17.8%	9 566	30.0%	3 650	-	55.8%
Contracted services	220 297	11 783	5.3%	43 260	19.6%	55 042	25.0%	28 853	20.7%	49.9%
Transfers and grants	9 102	7 965	87.5%	261	2.9%	8 226	90.4%	-	100.2%	(100.0%)
Other expenditure	170 316	22 506	13.2%	33 398	19.6%	55 904	32.8%	38 015	34.8%	(12.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	22	-	(100.0%)
Surplus/(Deficit)	(86 784)	203 939		(64 672)		139 267		(52 824)		
Transfers recognised - capital	91 804	16 003	17.4%	15 907	17.3%	31 910	34.8%	19 073	60.7%	(16.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 020	219 942		(48 765)		171 177		(33 751)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 020	219 942		(48 765)		171 177		(33 751)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 020	219 942		(48 765)		171 177		(33 751)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 020	219 942		(48 765)		171 177		(33 751)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	528 041	13 179	2.5%	134 321	25.4%	147 500	27.9%	70 110	20.2%	91.6%
National Government	40 107	-	-	20 593	51.3%	20 593	51.3%	15 611	37.4%	31.9%
Provincial Government	51 697	731	1.4%	21 289	41.2%	22 020	42.6%	3 483	35.6%	511.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 804	731	.8%	41 882	45.6%	42 613	46.4%	19 095	37.1%	119.3%
Borrowing	160 000	-	-	-	-	-	-	-	-	-
Internally generated funds	276 237	12 447	4.5%	92 440	33.5%	104 887	38.0%	51 016	31.5%	81.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	528 041	13 179	2.5%	134 321	25.4%	147 500	27.9%	70 110	20.2%	91.6%
Governance and Administration	21 165	74	.3%	3 826	18.1%	3 900	18.4%	12 001	47.3%	(68.1%)
Executive & Council	2 915	-	-	7	.3%	7	.3%	9 849	28 140.8%	(99.9%)
Budget & Treasury Office	18 250	74	.4%	3 818	20.9%	3 892	21.3%	2 150	115.0%	77.6%
Corporate Services	-	-	-	-	-	-	-	2	1.8%	(100.0%)
Community and Public Safety	113 981	1 082	.9%	28 872	25.3%	29 954	26.3%	13 513	27.6%	113.7%
Community & Social Services	6 134	11	.2%	416	6.8%	427	7.0%	2 374	28.7%	(82.5%)
Sport And Recreation	7 925	68	.9%	3 034	38.3%	3 101	39.1%	2 283	91.0%	32.9%
Public Safety	17 650	153	.9%	2 310	13.1%	2 462	13.9%	3 218	43.9%	(28.2%)
Housing	82 272	851	1.0%	23 113	28.1%	23 964	29.1%	5 315	18.1%	334.9%
Health	-	-	-	-	-	-	-	323	-	(100.0%)
Economic and Environmental Services	89 055	4 935	5.5%	15 649	17.6%	20 584	23.1%	10 178	24.6%	53.7%
Planning and Development	18 780	-	-	2 361	12.6%	2 361	12.6%	226	3.9%	944.0%
Road Transport	68 025	4 935	7.3%	13 289	19.5%	18 224	26.8%	9 865	27.6%	34.7%
Environmental Protection	2 250	-	-	-	-	-	-	87	6.0%	(100.0%)
Trading Services	303 820	7 088	2.3%	85 975	28.3%	93 062	30.6%	32 666	14.8%	163.2%
Electricity	84 900	410	.5%	19 307	22.7%	19 717	23.2%	2 509	7.6%	669.4%
Water	66 850	5 646	8.4%	22 044	33.0%	27 690	41.4%	16 378	21.1%	34.6%
Waste Water Management	140 585	39	-	41 478	29.5%	41 517	29.5%	13 758	15.2%	201.5%
Waste Management	11 485	993	8.6%	3 146	27.4%	4 139	36.0%	22	.2%	14 528.3%
Other	20	-	-	-	-	-	-	1 751	125.1%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	1 588 731	439 115	27.6%	375 906	23.7%	815 021	51.3%	322 847	56.4%	16.4%
Property rates, penalties and collection charges	316 135	116 195	36.8%	90 252	28.5%	206 447	65.3%	58 230	76.4%	55.0%
Service charges	900 261	215 885	24.0%	229 484	25.5%	445 369	49.5%	195 649	52.1%	17.3%
Other revenue	80 177	22 627	28.2%	16 265	20.3%	38 892	48.5%	11 740	30.5%	38.5%
Government - operating	144 700	58 792	40.6%	11 074	7.7%	69 866	48.3%	40 293	74.2%	(72.5%)
Government - capital	91 804	16 003	17.4%	14 500	15.8%	30 503	33.2%	2 000	11.6%	625.0%
Interest	55 654	9 613	17.3%	14 331	25.7%	23 944	43.0%	14 935	57.4%	(4.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 256 567)	(250 424)	19.9%	(308 711)	24.6%	(559 135)	44.5%	(300 990)	48.0%	2.6%
Suppliers and employees	(1 220 988)	(242 459)	19.9%	(299 841)	24.6%	(542 301)	44.4%	(285 110)	46.8%	5.2%
Finance charges	(26 477)	-	-	(8 730)	33.0%	(8 730)	33.0%	(15 879)	55.6%	(45.0%)
Transfers and grants	(9 102)	(7 965)	87.5%	(139)	1.5%	(8 104)	89.0%	-	235.2%	(100.0%)
Net Cash from/(used) Operating Activities	332 164	188 691	56.8%	67 195	20.2%	255 885	77.0%	21 858	108.3%	207.4%
Cash Flow from Investing Activities										
Receipts	-	(105 916)	-	6 691	-	(99 225)	-	129 760	(1 476.8%)	(94.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(105 916)	-	6 691	-	(99 225)	-	129 760	-	(94.8%)
Payments	(528 041)	(13 179)	2.5%	(134 321)	25.4%	(147 500)	27.9%	(70 160)	20.3%	91.5%
Capital assets	(528 041)	(13 179)	2.5%	(134 321)	25.4%	(147 500)	27.9%	(70 160)	20.3%	91.5%
Net Cash from/(used) Investing Activities	(528 041)	(119 094)	22.6%	(127 631)	24.2%	(246 725)	46.7%	59 600	32.9%	(314.1%)
Cash Flow from Financing Activities										
Receipts	160 000	-	-	-	-	-	-	-	.8%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	160 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(15 391)	-	-	(7 037)	45.7%	(7 037)	45.7%	-	-	(100.0%)
Repayment of borrowing	(15 391)	-	-	(7 037)	45.7%	(7 037)	45.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	144 609	-	-	(7 037)	(4.9%)	(7 037)	(4.9%)	-	.9%	(100.0%)
Net Increase/(Decrease) in cash held	(51 267)	69 596	(135.8%)	(67 474)	131.6%	2 123	(4.1%)	81 458	(92.8%)	(182.8%)
Cash/cash equivalents at the year begin:	475 000	528 766	111.3%	598 363	126.0%	528 766	111.3%	612 474	125.0%	(2.3%)
Cash/cash equivalents at the year end:	423 733	598 363	141.2%	530 889	125.3%	530 889	125.3%	693 932	165.4%	(23.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 854	21.5%	4 613	6.3%	3 936	5.3%	49 336	66.9%	73 739	35.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 309	79.4%	818	2.5%	378	1.1%	5 645	17.0%	33 150	16.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 068	36.4%	1 029	2.7%	645	1.7%	22 881	59.2%	38 623	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 530	25.5%	545	2.5%	442	2.0%	15 207	70.0%	21 724	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 229	15.0%	653	3.0%	422	2.0%	17 220	80.0%	21 524	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	384	4.3%	190	2.2%	145	1.6%	8 109	91.9%	8 828	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	276	2.8%	197	2.0%	200	2.1%	9 004	93.1%	9 677	4.7%	-	-	-	-
Total By Income Source	65 649	31.7%	8 046	3.9%	6 167	3.0%	127 402	61.5%	207 265	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 362	48.3%	345	7.1%	147	3.0%	2 034	41.6%	4 889	2.4%	-	-	-	-
Commercial	14 824	54.5%	339	1.2%	182	.7%	11 831	43.5%	27 176	13.1%	-	-	-	-
Households	34 649	24.4%	6 368	4.5%	5 270	3.7%	95 955	67.5%	142 242	68.6%	-	-	-	-
Other	13 814	41.9%	994	3.0%	569	1.7%	17 582	53.3%	32 958	15.9%	-	-	-	-
Total By Customer Group	65 649	31.7%	8 046	3.9%	6 167	3.0%	127 402	61.5%	207 265	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 220	100.0%	-	-	-	-	-	-	6 220	5.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	105 172	100.0%	-	-	-	-	-	-	105 172	94.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	111 392	100.0%	-	-	-	-	-	-	111 392	100.0%

Contact Details

Municipal Manager	Ms Geraldine Mettler	021 808 8025
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	994 129	237 152	23.9%	218 486	22.0%	455 638	45.8%	215 013	48.8%	1.6%
Property rates	145 753	56 380	38.7%	25 832	17.7%	82 212	56.4%	40 439	83.5%	(36.1%)
Property rates - penalties and collection charges	-	439	-	429	-	868	-	333	-	28.7%
Service charges - electricity revenue	395 845	78 039	19.7%	91 464	23.1%	169 503	42.8%	84 956	39.3%	7.7%
Service charges - water revenue	77 097	8 772	11.4%	17 219	22.3%	25 991	33.7%	14 624	34.2%	17.7%
Service charges - sanitation revenue	67 984	18 173	26.7%	16 383	24.1%	34 555	50.8%	15 625	59.2%	4.9%
Service charges - refuse revenue	37 962	11 206	29.5%	9 178	24.2%	20 384	53.7%	8 379	55.6%	9.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 842	2 227	25.2%	1 974	22.3%	4 201	47.5%	1 719	25.4%	14.9%
Interest earned - external investments	13 074	2 518	19.3%	2 637	20.2%	5 155	39.4%	3 229	76.8%	(18.3%)
Interest earned - outstanding debtors	3 181	1 084	34.1%	1 052	33.1%	2 136	67.1%	965	40.9%	9.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	75 258	3 691	4.9%	4 119	5.5%	7 810	10.4%	4 577	14.2%	(10.0%)
Licences and permits	3 424	644	18.8%	777	22.7%	1 420	41.5%	712	47.6%	9.0%
Agency services	7 793	1 749	22.4%	2 315	29.7%	4 064	52.2%	1 969	42.9%	17.5%
Transfers recognised - operational	146 455	49 843	34.0%	42 298	28.9%	92 141	62.9%	35 972	53.5%	17.6%
Other own revenue	10 271	2 387	23.2%	2 811	27.4%	5 198	50.6%	1 515	41.8%	85.6%
Gains on disposal of PPE	1 190	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 011 348	175 576	17.4%	188 244	18.6%	363 820	36.0%	228 536	36.2%	(17.6%)
Employee related costs	310 637	66 564	21.4%	69 673	22.4%	136 237	43.9%	62 032	40.2%	12.3%
Remuneration of councillors	18 129	4 221	23.3%	4 280	23.6%	8 500	46.9%	3 887	46.9%	10.1%
Debt impairment	59 662	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	86 305	-	-	-	-	-	-	2	-	(100.0%)
Finance charges	24 505	12 317	50.3%	6 350	25.9%	18 667	76.2%	6 711	25.7%	(5.4%)
Bulk purchases	281 892	69 727	24.7%	62 276	22.1%	132 003	46.8%	88 580	43.7%	(29.7%)
Other Materials	11 612	3 644	31.4%	7 299	62.9%	10 944	94.2%	2 867	7.9%	154.6%
Contracted services	117 526	8 484	7.2%	19 065	16.2%	27 550	23.4%	25 627	391.5%	(25.6%)
Transfers and grants	21 598	750	3.5%	1 170	5.4%	1 920	8.9%	23 002	8 362.6%	(94.9%)
Other expenditure	76 178	9 870	13.0%	18 130	23.8%	28 000	36.8%	15 827	21.0%	14.6%
Loss on disposal of PPE	3 304	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 218)	61 576		30 242		91 818		(13 522)		
Transfers recognised - capital	141 090	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 872	61 576		30 242		91 818		(13 522)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	123 872	61 576		30 242		91 818		(13 522)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 872	61 576		30 242		91 818		(13 522)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 872	61 576		30 242		91 818		(13 522)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	226 517	36 366	16.1%	50 082	22.1%	86 448	38.2%	25 306	18.5%	97.9%
National Government	38 810	4 140	10.7%	9 150	23.6%	13 291	34.2%	9 892	32.5%	(7.5%)
Provincial Government	102 280	5 031	4.9%	14 957	14.6%	19 988	19.5%	(2 667)	.2%	(660.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	141 090	9 171	6.5%	24 108	17.1%	33 278	23.6%	7 225	10.7%	233.7%
Borrowing	-	-	-	526	-	526	-	6 983	90.6%	(92.5%)
Internally generated funds	85 427	27 195	31.8%	25 447	29.8%	52 643	61.6%	11 098	22.5%	129.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	226 517	36 366	16.1%	50 082	22.1%	86 448	38.2%	25 306	18.5%	97.9%
Governance and Administration	14 933	20 221	135.4%	1 261	8.4%	21 481	143.9%	4 729	40.9%	(73.3%)
Executive & Council	10	-	-	8	80.1%	8	80.1%	96	647.4%	(91.6%)
Budget & Treasury Office	14 923	-	-	400	2.7%	400	2.7%	72	9.0%	454.3%
Corporate Services	-	20 221	-	852	-	21 073	-	4 561	42.5%	(81.3%)
Community and Public Safety	19 799	1 758	8.9%	3 637	18.4%	5 395	27.2%	2 771	25.5%	31.3%
Community & Social Services	11 856	1 572	13.3%	876	7.4%	2 448	20.6%	43	12.5%	1 958.5%
Sport And Recreation	4 740	186	3.9%	777	16.4%	962	20.3%	118	5.3%	559.7%
Public Safety	3 203	-	-	1 985	62.0%	1 985	62.0%	2 611	30.3%	(24.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 352	-	-	1 247	4.1%	1 247	4.1%	2 033	17.0%	(38.6%)
Planning and Development	3 632	-	-	-	-	-	-	-	-	-
Road Transport	26 720	-	-	1 247	4.7%	1 247	4.7%	2 033	17.0%	(38.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	161 433	14 388	8.9%	43 937	27.2%	58 324	36.1%	15 774	16.5%	178.5%
Electricity	39 781	750	1.9%	14 602	36.7%	15 352	38.6%	777	2.0%	1 778.3%
Water	55 771	5 622	10.1%	10 937	19.6%	16 559	29.7%	6 523	26.8%	67.7%
Waste Water Management	59 932	8 016	13.4%	12 266	20.5%	20 282	33.8%	7 090	18.5%	73.0%
Waste Management	5 950	-	-	6 132	103.1%	6 132	103.1%	1 383	16.9%	343.3%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 068 447	291 030	27.2%	269 150	25.2%	560 180	52.4%	267 652	52.3%	.6%
Property rates, penalties and collection charges	138 769	33 929	24.5%	24 608	17.7%	58 538	42.2%	29 656	34.2%	(17.0%)
Service charges	570 800	135 325	23.7%	134 653	23.6%	269 979	47.3%	122 898	50.1%	9.6%
Other revenue	55 382	53 808	97.2%	58 508	105.6%	112 316	202.8%	40 773	144.6%	43.5%
Government - operating	146 455	51 343	35.1%	42 992	29.4%	94 335	64.4%	54 594	68.4%	(21.3%)
Government - capital	141 090	13 000	9.2%	4 700	3.3%	17 700	12.5%	16 711	22.4%	(71.9%)
Interest	15 951	3 625	22.7%	3 688	23.1%	7 313	45.8%	3 020	60.5%	22.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(865 738)	(296 269)	34.2%	(214 067)	24.7%	(510 336)	58.9%	(224 347)	57.9%	(4.6%)
Suppliers and employees	(819 090)	(282 880)	34.5%	(212 897)	26.0%	(495 778)	60.5%	(201 346)	55.3%	5.7%
Finance charges	(25 050)	(12 639)	50.5%	-	-	(12 639)	50.5%	-	50.8%	-
Transfers and grants	(21 598)	(750)	3.5%	(1 170)	5.4%	(1 920)	8.9%	(23 002)	8 362.6%	(94.9%)
Net Cash from/(used) Operating Activities	202 709	(5 239)	(2.6%)	55 083	27.2%	49 844	24.6%	43 305	28.3%	27.2%
Cash Flow from Investing Activities										
Receipts	50	14	28.0%	14	28.2%	28	56.2%	14	126.1%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	50	14	28.0%	14	28.2%	28	56.2%	14	126.1%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(226 667)	(13 873)	6.1%	(50 082)	22.1%	(63 954)	28.2%	(25 306)	18.5%	97.9%
Capital assets	(226 667)	(13 873)	6.1%	(50 082)	22.1%	(63 954)	28.2%	(25 306)	18.5%	97.9%
Net Cash from/(used) Investing Activities	(226 617)	(13 859)	6.1%	(50 067)	22.1%	(63 926)	28.2%	(25 292)	18.5%	98.0%
Cash Flow from Financing Activities										
Receipts	50	12	24.5%	13	25.1%	25	49.6%	23	44.0%	(45.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	12	24.5%	13	25.1%	25	49.6%	23	44.0%	(45.2%)
Payments	(7 835)	(4 550)	58.1%	-	-	(4 550)	58.1%	-	48.7%	-
Repayment of borrowing	(7 835)	(4 550)	58.1%	-	-	(4 550)	58.1%	-	48.7%	-
Net Cash from/(used) Financing Activities	(7 785)	(4 538)	58.3%	13	(.2%)	(4 526)	58.1%	23	48.7%	(45.2%)
Net Increase/(Decrease) in cash held	(31 694)	(23 636)	74.6%	5 028	(15.9%)	(18 608)	58.7%	18 036	(22.2%)	(72.1%)
Cash/cash equivalents at the year begin:	160 031	150 702	94.2%	127 066	79.4%	150 702	94.2%	172 037	158.7%	(26.1%)
Cash/cash equivalents at the year end:	128 337	127 066	99.0%	132 094	102.9%	132 094	102.9%	190 073	233.8%	(30.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 444	35.5%	1 116	4.7%	926	3.9%	13 271	55.9%	23 757	15.4%	22 070	92.9%	13 621	57.0%
Trade and Other Receivables from Exchange Transactions - Electricity	25 432	85.2%	238	.8%	314	1.1%	3 853	12.9%	29 837	19.3%	168	.6%	3 191	11.0%
Receivables from Non-exchange Transactions - Property Rates	9 316	33.9%	677	2.5%	533	1.9%	16 984	61.7%	27 510	17.8%	3 713	13.5%	18 717	68.0%
Receivables from Exchange Transactions - Waste Water Management	7 030	24.0%	1 100	3.7%	1 068	3.6%	20 154	68.7%	29 353	19.0%	31 393	106.9%	21 793	74.0%
Receivables from Exchange Transactions - Waste Management	4 283	23.7%	674	3.7%	658	3.6%	12 445	68.9%	18 059	11.7%	19 372	107.3%	13 679	76.0%
Receivables from Exchange Transactions - Property Rental Debtors	649	10.5%	227	3.7%	221	3.6%	5 102	82.3%	6 199	4.0%	3 982	64.2%	5 306	86.0%
Interest on Arrear Debtor Accounts	121	.9%	21	.2%	33	.3%	12 720	98.6%	12 895	8.3%	481	3.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 026)	(73.6%)	716	10.5%	211	3.1%	10 927	160.0%	6 828	4.4%	1 705	25.0%	2 963	43.0%
Total By Income Source	50 248	32.5%	4 769	3.1%	3 963	2.6%	95 457	61.8%	154 436	100.0%	82 884	53.7%	79 271	51.0%
Debtors Age Analysis By Customer Group														
Organs of State	3 757	58.2%	246	3.8%	70	1.1%	2 379	36.9%	6 451	4.2%	-	-	-	-
Commercial	11 261	79.4%	102	.7%	79	.6%	2 750	19.4%	14 191	9.2%	-	-	-	-
Households	29 314	25.3%	4 202	3.6%	3 657	3.2%	78 878	68.0%	116 051	75.1%	82 884	71.4%	79 271	68.0%
Other	5 916	33.3%	219	1.2%	158	.9%	11 450	64.5%	17 743	11.5%	-	-	-	-
Total By Customer Group	50 248	32.5%	4 769	3.1%	3 963	2.6%	95 457	61.8%	154 436	100.0%	82 884	53.7%	79 271	51.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	18 723	100.0%	-	-	-	-	-	-	18 723	20.1%
Bulk Water	574	100.0%	-	-	-	-	-	-	574	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 800	100.0%	-	-	-	-	-	-	2 800	3.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 350	100.0%	-	-	-	-	-	-	29 350	31.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	41 789	100.0%	-	-	-	-	-	-	41 789	44.8%
Total	93 236	100.0%	-	-	-	-	-	-	93 236	100.0%

Contact Details

Municipal Manager	Mr D McThomas	023 348 2600
Financial Manager	Mr R Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	663 365	207 975	31.4%	145 381	21.9%	353 357	53.3%	144 915	48.1%	.3%
Property rates	52 863	52 438	99.2%	(11)	-	52 427	99.2%	100	91.4%	(111.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	117	-	(100.0%)
Service charges - electricity revenue	371 654	87 701	23.6%	86 883	23.4%	174 584	47.0%	79 135	42.5%	9.8%
Service charges - water revenue	45 612	9 052	19.8%	8 992	19.7%	18 043	39.6%	7 407	27.0%	21.4%
Service charges - sanitation revenue	23 307	7 721	33.1%	6 381	27.4%	14 102	60.5%	4 546	46.3%	40.4%
Service charges - refuse revenue	20 210	6 294	31.1%	5 260	26.0%	11 553	57.2%	3 658	34.3%	43.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 748	659	13.9%	751	15.8%	1 410	29.7%	643	35.6%	16.9%
Interest earned - external investments	7 712	3 418	44.3%	3 054	39.6%	6 472	83.9%	1 709	48.7%	78.7%
Interest earned - outstanding debtors	2 668	600	22.5%	685	25.7%	1 285	48.2%	428	35.4%	60.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	10 317	240	2.3%	238	2.3%	478	4.6%	419	3.3%	(43.3%)
Licences and permits	1 328	270	20.4%	172	13.0%	443	33.4%	230	8.8%	(25.0%)
Agency services	5 680	285	5.0%	2 083	36.7%	2 369	41.7%	223	426.3%	834.6%
Transfers recognised - operational	102 256	36 250	35.4%	28 860	28.2%	65 109	63.7%	40 178	60.5%	(28.2%)
Other own revenue	13 616	2 460	18.1%	1 645	12.1%	4 106	30.2%	5 858	102.4%	(71.9%)
Gains on disposal of PPE	1 395	587	42.1%	388	27.8%	975	69.9%	266	105.7%	45.8%
Operating Expenditure	680 023	147 935	21.8%	163 216	24.0%	311 152	45.8%	166 171	45.2%	(1.8%)
Employee related costs	201 199	46 174	22.9%	45 735	22.7%	91 910	45.7%	47 448	48.1%	(3.6%)
Remuneration of councillors	10 871	2 551	23.5%	2 446	22.5%	4 997	46.0%	2 331	46.2%	4.9%
Debt impairment	14 426	-	-	2 957	20.5%	2 957	20.5%	8 097	50.0%	(63.5%)
Depreciation and asset impairment	29 194	-	-	13 742	47.1%	13 742	47.1%	12 670	36.9%	8.5%
Finance charges	13 228	2 249	17.0%	1 903	14.4%	4 152	31.4%	2 669	24.3%	(28.7%)
Bulk purchases	289 863	78 285	27.0%	65 740	22.7%	144 026	49.7%	59 257	48.6%	10.9%
Other Materials	22 639	3 355	14.8%	3 587	15.8%	6 942	30.7%	98	-	3 569.0%
Contracted services	41 861	4 830	11.5%	5 742	13.7%	10 572	25.3%	895	2.3%	541.5%
Transfers and grants	7 983	876	11.0%	31	.4%	907	11.4%	-	-	(100.0%)
Other expenditure	48 182	9 615	20.0%	21 332	44.3%	30 947	64.2%	32 706	98.2%	(34.8%)
Loss on disposal of PPE	578	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 658)	60 040		(17 835)		42 205		(21 255)		
Transfers recognised - capital	29 743	20 995	70.6%	22 191	74.6%	43 186	145.2%	8 890	46.3%	149.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 085	81 035		4 356		85 391		(12 365)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 085	81 035		4 356		85 391		(12 365)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 085	81 035		4 356		85 391		(12 365)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 085	81 035		4 356		85 391		(12 365)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	88 111	25 139	28.5%	33 209	37.7%	58 348	66.2%	12 011	26.8%	176.5%
National Government	18 793	3 931	20.9%	5 909	31.4%	9 839	52.4%	7 572	39.0%	(22.0%)
Provincial Government	10 500	15 395	146.6%	15 310	145.8%	30 706	292.4%	-	-	(100.0%)
District Municipality	450	5	1.0%	-	-	5	1.0%	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 743	19 330	65.0%	21 219	71.3%	40 550	136.3%	7 572	39.0%	180.2%
Borrowing	20 124	-	-	592	2.9%	592	2.9%	-	-	(100.0%)
Internally generated funds	38 244	5 809	15.2%	11 397	29.8%	17 206	45.0%	4 439	32.5%	156.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	88 111	25 139	28.5%	33 209	37.7%	58 348	66.2%	12 011	26.8%	176.5%
Governance and Administration	7 870	2 682	34.1%	4 594	58.4%	7 276	92.4%	61	13.7%	7 416.9%
Executive & Council	-	2 241	-	4 178	-	6 419	-	-	-	(100.0%)
Budget & Treasury Office	7 870	-	-	184	2.3%	184	2.3%	-	-	(100.0%)
Corporate Services	-	441	-	232	-	673	-	61	-	279.0%
Community and Public Safety	20 010	17 784	88.9%	20 301	101.5%	38 085	190.3%	649	4.1%	3 026.8%
Community & Social Services	1 919	26	1.4%	809	42.2%	836	43.6%	20	25.9%	3 868.1%
Sport And Recreation	7 591	3 935	51.8%	6 980	92.0%	10 916	143.8%	629	3.1%	1 010.0%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	10 500	13 822	131.6%	12 511	119.2%	26 334	250.8%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 247	826	4.8%	3 716	21.5%	4 541	26.3%	127	11.8%	2 819.3%
Planning and Development	1 115	-	-	868	77.8%	868	77.8%	8	48.3%	11 067.0%
Road Transport	16 132	826	5.1%	2 848	17.7%	3 674	22.8%	120	3.1%	2 282.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	42 984	3 848	9.0%	4 599	10.7%	8 446	19.7%	11 174	39.2%	(58.8%)
Electricity	27 779	1 515	5.5%	1 633	5.9%	3 148	11.3%	2 201	14.4%	(25.8%)
Water	10 150	1 573	15.5%	2 799	27.6%	4 372	43.1%	8 978	68.8%	(68.8%)
Waste Water Management	-	-	-	-	-	-	-	(6)	-	(100.0%)
Waste Management	5 055	760	15.0%	166	3.3%	926	18.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	675 653	228 388	33.8%	167 189	24.7%	395 577	58.5%	184 353	59.0%	(9.3%)
Property rates, penalties and collection charges	51 805	52 438	101.2%	(6)	-	52 432	101.2%	10 520	54.9%	(100.1%)
Service charges	451 567	110 767	24.5%	107 515	23.8%	218 283	48.3%	109 232	52.5%	(1.6%)
Other revenue	29 955	3 915	13.1%	4 890	16.3%	8 805	29.4%	14 774	171.9%	(66.9%)
Government - operating	102 256	37 914	37.1%	28 860	28.2%	66 774	65.3%	25 514	50.5%	13.1%
Government - capital	29 743	19 335	65.0%	22 191	74.6%	41 526	139.6%	23 109	114.8%	(4.0%)
Interest	10 327	4 018	38.9%	3 739	36.2%	7 757	75.1%	1 204	25.1%	210.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(628 175)	(203 618)	32.4%	(127 248)	20.3%	(330 865)	52.7%	(154 469)	56.4%	(17.6%)
Suppliers and employees	(606 965)	(200 493)	33.0%	(125 313)	20.6%	(325 806)	53.7%	(154 118)	58.1%	(18.7%)
Finance charges	(13 228)	(2 249)	17.0%	(1 903)	14.4%	(4 152)	31.4%	(350)	8.7%	443.2%
Transfers and grants	(7 983)	(876)	11.0%	(31)	.4%	(907)	11.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	47 478	24 770	52.2%	39 941	84.1%	64 711	136.3%	29 884	107.2%	33.7%
Cash Flow from Investing Activities										
Receipts	815	(788)	(96.7%)	(78)	(9.6%)	(866)	(106.4%)	446	124.3%	(117.6%)
Proceeds on disposal of PPE	817	587	71.9%	388	47.5%	975	119.4%	249	33.2%	55.6%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(1 375)	-	(466)	-	(1 842)	-	196	-	(337.8%)
Decrease (increase) in non-current investments	(2)	-	-	-	-	-	-	-	-	-
Payments	(88 111)	(25 139)	28.5%	(33 209)	37.7%	(58 348)	66.2%	(10 855)	23.9%	205.9%
Capital assets	(88 111)	(25 139)	28.5%	(33 209)	37.7%	(58 348)	66.2%	(10 855)	23.9%	205.9%
Net Cash from/(used) Investing Activities	(87 297)	(25 927)	29.7%	(33 287)	38.1%	(59 215)	67.8%	(10 409)	22.9%	219.8%
Cash Flow from Financing Activities										
Receipts	21 165	168	.8%	361	1.7%	529	2.5%	491	4.5%	(26.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 537	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	628	168	26.7%	361	57.5%	529	84.2%	491	229.4%	(26.3%)
Payments	(4 764)	(804)	16.9%	(1 177)	24.7%	(1 982)	41.6%	(1 051)	45.1%	12.0%
Repayment of borrowing	(4 764)	(804)	16.9%	(1 177)	24.7%	(1 982)	41.6%	(1 051)	45.1%	12.0%
Net Cash from/(used) Financing Activities	16 401	(636)	(3.9%)	(816)	(5.0%)	(1 453)	(8.9%)	(560)	(6.0%)	45.6%
Net Increase/(Decrease) in cash held	(23 418)	(1 794)	7.7%	5 838	(24.9%)	4 044	(17.3%)	18 914	(68.6%)	(69.1%)
Cash/cash equivalents at the year begin:	109 313	149 136	136.4%	147 342	134.8%	149 136	136.4%	113 764	88.6%	29.5%
Cash/cash equivalents at the year end:	85 895	147 342	171.5%	153 180	178.3%	153 180	178.3%	132 679	127.2%	15.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 174	27.2%	662	8.3%	481	6.0%	4 664	58.4%	7 981	10.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 193	90.3%	639	2.3%	332	1.2%	1 732	6.2%	27 897	37.1%	-	-	242	1.0%
Receivables from Non-exchange Transactions - Property Rates	2 573	20.6%	256	2.0%	225	1.8%	9 436	75.6%	12 490	16.6%	-	-	287	2.0%
Receivables from Exchange Transactions - Waste Water Management	2 637	30.4%	723	8.3%	624	7.2%	4 689	54.1%	8 673	11.5%	-	-	48	1.0%
Receivables from Exchange Transactions - Waste Management	2 397	33.4%	635	8.8%	544	7.6%	3 610	50.2%	7 185	9.6%	-	-	14	-
Receivables from Exchange Transactions - Property Rental Debtors	164	11.1%	79	5.4%	30	2.0%	1 201	81.5%	1 473	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	693	7.3%	208	2.2%	325	3.4%	8 229	87.0%	9 455	12.6%	-	-	936	10.0%
Total By Income Source	35 831	47.7%	3 201	4.3%	2 561	3.4%	33 562	44.7%	75 155	100.0%	-	-	1 527	2.0%
Debtors Age Analysis By Customer Group														
Organs of State	786	38.7%	172	8.5%	89	4.4%	986	48.5%	2 033	2.7%	-	-	31	2.0%
Commercial	5 876	79.2%	257	3.5%	120	1.6%	1 168	15.7%	7 422	9.9%	-	-	76	1.0%
Households	11 798	26.9%	2 439	5.6%	2 174	5.0%	27 370	62.5%	43 780	58.3%	-	-	1 148	3.0%
Other	17 372	79.2%	333	1.5%	178	.8%	4 038	18.4%	21 920	29.2%	-	-	271	1.0%
Total By Customer Group	35 831	47.7%	3 201	4.3%	2 561	3.4%	33 562	44.7%	75 155	100.0%	-	-	1 527	2.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	26 403	100.0%	-	-	-	-	-	-	26 403	95.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 212	100.0%	-	-	-	-	-	-	1 212	4.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27 615	100.0%	-	-	-	-	-	-	27 615	100.0%

Contact Details

Municipal Manager	Mr S A Mokweni	023 615 8000
Financial Manager	Mr B Brown	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	407 425	113 634	27.9%	108 399	26.6%	222 033	54.5%	101 284	50.6%	7.0%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	17	9.6%	(100.0%)
Rental of facilities and equipment	131	17	12.8%	79	60.1%	95	72.9%	31	46.8%	153.7%
Interest earned - external investments	51 850	2 437	4.7%	4 430	8.5%	6 867	13.2%	6 343	18.1%	(30.2%)
Interest earned - outstanding debtors	-	-	-	2	-	2	-	2	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	250	78	31.0%	139	55.6%	216	86.6%	172	97.2%	(19.2%)
Agency services	120 768	13 804	11.4%	25 524	21.1%	39 328	32.6%	18 049	17.3%	41.4%
Transfers recognised - operational	233 097	97 199	41.7%	76 910	33.0%	174 110	74.7%	76 564	75.0%	.5%
Other own revenue	1 330	99	7.4%	1 316	98.9%	1 415	106.4%	106	34.3%	1 142.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	405 077	68 941	17.0%	100 081	24.7%	169 022	41.7%	81 231	37.3%	23.2%
Employee related costs	212 705	43 277	20.3%	51 239	24.1%	94 516	44.4%	41 557	44.2%	23.3%
Remuneration of councillors	11 746	2 913	24.8%	2 937	25.0%	5 850	49.8%	2 638	47.8%	11.3%
Debt impairment	5 571	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	-	-	5 020	50.2%	5 020	50.2%	-	-	(100.0%)
Finance charges	8	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	17 999	2 941	16.3%	7 707	42.8%	10 649	59.2%	6 522	37.4%	18.2%
Contracted services	67 206	4 304	6.4%	12 583	18.7%	16 888	25.1%	12 367	25.2%	1.7%
Transfers and grants	9 271	3 270	35.3%	2 059	22.2%	5 329	57.5%	1 666	51.0%	23.6%
Other expenditure	70 552	12 235	17.3%	18 536	26.3%	30 771	43.6%	16 481	33.7%	12.5%
Loss on disposal of PPE	20	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 348	44 694		8 318		53 012		20 053		
Transfers recognised - capital	(2 348)	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	44 694		8 318		53 012		20 053		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	44 694		8 318		53 012		20 053		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	44 694		8 318		53 012		20 053		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	44 694		8 318		53 012		20 053		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	31 481	66	.2%	5 042	16.0%	5 107	16.2%	3 032	13.5%	66.3%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 348	28	1.2%	1 079	45.9%	1 107	47.1%	84	7.1%	1 177.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 348	28	1.2%	1 079	45.9%	1 107	47.1%	84	7.1%	1 177.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 133	38	.1%	3 963	13.6%	4 000	13.7%	2 948	14.9%	34.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 481	66	.2%	5 042	16.0%	5 107	16.2%	3 032	13.5%	66.3%
Governance and Administration	12 749	34	.3%	1 351	10.6%	1 385	10.9%	169	1.7%	700.6%
Executive & Council	7	-	-	1	17.8%	1	17.8%	10	.9%	(88.5%)
Budget & Treasury Office	12 743	-	-	-	-	-	-	-	-	-
Corporate Services	-	34	-	1 350	-	1 384	-	159	-	750.6%
Community and Public Safety	11 729	4	-	2 121	18.1%	2 124	18.1%	2 779	40.3%	(23.7%)
Community & Social Services	419	2	.5%	19	4.5%	21	5.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	11 280	-	-	2 102	18.6%	2 102	18.6%	2 779	40.5%	(24.4%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	30	1	4.2%	-	-	1	4.2%	-	-	-
Economic and Environmental Services	7 003	28	.4%	1 570	22.4%	1 598	22.8%	84	7.1%	1 758.8%
Planning and Development	4 655	-	-	491	10.6%	491	10.6%	-	-	(100.0%)
Road Transport	2 348	28	1.2%	1 079	45.9%	1 107	47.1%	84	7.1%	1 177.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	407 425	127 376	31.3%	111 033	27.3%	238 409	58.5%	107 786	54.5%	3.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	122 478	27 740	22.6%	29 691	24.2%	57 430	46.9%	24 877	30.8%	19.3%
Government - operating	233 097	97 199	41.7%	76 910	33.0%	174 110	74.7%	76 564	75.0%	.5%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	51 850	2 437	4.7%	4 431	8.5%	6 869	13.2%	6 345	18.1%	(30.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(377 466)	(70 283)	18.6%	(85 732)	22.7%	(156 015)	41.3%	(93 244)	38.8%	(8.1%)
Suppliers and employees	(368 187)	(67 013)	18.2%	(83 673)	22.7%	(150 686)	40.9%	(91 579)	38.6%	(8.6%)
Finance charges	(8)	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 271)	(3 270)	35.3%	(2 059)	22.2%	(5 329)	57.5%	(1 666)	51.0%	23.6%
Net Cash from/(used) Operating Activities	29 959	57 093	190.6%	25 301	84.5%	82 394	275.0%	14 542	503.3%	74.0%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(31 481)	(66)	.2%	(5 042)	16.0%	(5 107)	16.2%	(3 032)	13.5%	66.3%
Capital assets	(31 481)	(66)	.2%	(5 042)	16.0%	(5 107)	16.2%	(3 032)	13.5%	66.3%
Net Cash from/(used) Investing Activities	(31 481)	(66)	.2%	(5 042)	16.0%	(5 107)	16.2%	(3 032)	13.5%	66.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 522)	57 027	(3 747.2%)	20 259	(1 331.2%)	77 286	(5 078.4%)	11 510	(458.3%)	76.0%
Cash/cash equivalents at the year begin:	592 131	616 034	104.0%	673 061	113.7%	616 034	104.0%	645 149	103.9%	4.3%
Cash/cash equivalents at the year end:	590 609	673 061	114.0%	693 321	117.4%	693 321	117.4%	656 659	118.1%	5.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	110	35.5%	75	24.1%	-	-	125	40.5%	310	100.0%	2 258	729.2%	-	-
Total By Income Source	110	35.5%	75	24.1%	-	-	125	40.5%	310	100.0%	2 258	729.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	110	35.5%	75	24.1%	-	-	125	40.5%	310	100.0%	2 258	729.2%	-	-
Total By Customer Group	110	35.5%	75	24.1%	-	-	125	40.5%	310	100.0%	2 258	729.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0	100.0%	-	-	-	-	-	-	0	.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82	100.0%	-	-	-	-	-	-	82	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	82	100.0%	-	-	-	-	-	-	82	100.0%

Contact Details

Municipal Manager	Mr Henry Prins	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	532 674	128 016	24.0%	92 988	17.5%	221 005	41.5%	136 205	53.0%	(31.7%)
Property rates	100 604	49 964	49.7%	17 286	17.2%	67 250	66.8%	57 370	112.7%	(69.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	85 712	25 594	29.9%	20 494	23.9%	46 088	53.8%	20 553	53.9%	(.3%)
Service charges - water revenue	72 708	19 906	27.4%	21 062	29.0%	40 967	56.3%	25 081	74.9%	(16.0%)
Service charges - sanitation revenue	32 562	9 614	29.5%	9 506	29.2%	19 120	58.7%	10 677	68.4%	(11.0%)
Service charges - refuse revenue	34 047	10 962	32.2%	9 568	28.1%	20 530	60.3%	12 390	73.1%	(22.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 035	406	19.9%	343	16.8%	748	36.8%	759	59.2%	(54.9%)
Interest earned - external investments	6 159	611	9.9%	1 992	32.3%	2 603	42.3%	1 747	54.8%	14.0%
Interest earned - outstanding debtors	8 000	3 912	48.9%	4 149	51.9%	8 061	100.8%	1 664	20.5%	149.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	32 119	1 968	6.1%	978	3.0%	2 946	9.2%	2 165	13.3%	(54.9%)
Licences and permits	58	8	14.5%	7	11.8%	15	26.3%	8	32.7%	(9.1%)
Agency services	6 146	1 667	27.1%	1 632	26.6%	3 299	53.7%	1 956	97.0%	(16.6%)
Transfers recognised - operational	146 043	2 328	1.6%	4 724	3.2%	7 052	4.8%	177	.2%	2 575.6%
Other own revenue	6 481	1 077	16.6%	1 248	19.3%	2 325	35.9%	1 659	61.8%	(24.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	20.0%	-
Operating Expenditure	551 182	106 696	19.4%	115 556	21.0%	222 252	40.3%	80 938	35.2%	42.8%
Employee related costs	201 998	47 395	23.5%	48 067	23.8%	95 461	47.3%	44 903	47.7%	7.0%
Remuneration of councillors	12 179	2 841	23.3%	2 829	23.2%	5 671	46.6%	2 643	45.1%	7.0%
Debt impairment	57 890	14 473	25.0%	14 473	25.0%	28 945	50.0%	-	-	(100.0%)
Depreciation and asset impairment	31 305	-	-	-	-	-	-	-	-	-
Finance charges	22 362	2 009	9.0%	2 530	11.3%	4 539	20.3%	3 500	28.0%	(27.7%)
Bulk purchases	75 374	17 723	23.5%	20 492	27.2%	38 215	50.7%	10 675	44.6%	92.0%
Other Materials	61 849	3 679	5.9%	5 096	8.2%	8 774	14.2%	8 602	28.6%	(40.8%)
Contracted services	44 695	4 145	9.3%	9 050	20.2%	13 195	29.5%	5 476	26.7%	65.3%
Transfers and grants	232	-	-	117	50.5%	117	50.5%	3	5.7%	3 499.8%
Other expenditure	43 298	14 432	33.3%	12 903	29.8%	27 334	63.1%	5 135	47.5%	151.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 508)	21 320		(22 568)		(1 247)		55 267		
Transfers recognised - capital	47 348	2 847	6.0%	6 716	14.2%	9 563	20.2%	270	.4%	2 386.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 840	24 167		(15 852)		8 315		55 537		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 840	24 167		(15 852)		8 315		55 537		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 840	24 167		(15 852)		8 315		55 537		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 840	24 167		(15 852)		8 315		55 537		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	78 756	6 607	8.4%	9 733	12.4%	16 339	20.7%	18 288	34.1%	(46.8%)
National Government	22 489	4 377	19.5%	6 592	29.3%	10 968	48.8%	7 539	47.4%	(12.6%)
Provincial Government	24 859	488	2.0%	127	.5%	615	2.5%	5 339	31.5%	(97.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 348	4 865	10.3%	6 719	14.2%	11 583	24.5%	12 878	38.0%	(47.8%)
Borrowing	10 420	811	7.8%	1 203	11.5%	2 013	19.3%	4 364	38.1%	(72.4%)
Internally generated funds	20 988	932	4.4%	1 811	8.6%	2 743	13.1%	1 047	9.4%	73.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	78 756	6 607	8.4%	9 733	12.4%	16 339	20.7%	18 288	34.1%	(46.8%)
Governance and Administration	6 149	314	5.1%	70	1.1%	384	6.2%	1 081	19.6%	(93.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	6 149	314	5.1%	69	1.1%	383	6.2%	-	-	(100.0%)
Corporate Services	-	-	-	1	-	1	-	1 081	-	(99.9%)
Community and Public Safety	26 058	586	2.2%	255	1.0%	841	3.2%	5 623	30.7%	(95.5%)
Community & Social Services	358	-	-	23	6.3%	23	6.3%	148	36.9%	(84.7%)
Sport And Recreation	1 600	98	6.1%	107	6.7%	205	12.8%	120	7.5%	(10.8%)
Public Safety	-	-	-	-	-	-	-	17	-	(100.0%)
Housing	24 100	488	2.0%	125	.5%	613	2.5%	5 339	31.5%	(97.7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 277	-	-	833	11.5%	833	11.5%	3 534	32.4%	(76.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 277	-	-	833	11.5%	833	11.5%	3 534	32.4%	(76.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39 272	5 707	14.5%	8 574	21.8%	14 281	36.4%	8 050	38.8%	6.5%
Electricity	3 515	519	14.8%	926	26.3%	1 446	41.1%	3 108	25.1%	(70.2%)
Water	6 336	811	12.8%	4 021	63.5%	4 831	76.2%	4 247	70.5%	(5.3%)
Waste Water Management	18 686	3 738	20.0%	3 627	19.4%	7 365	39.4%	563	27.4%	544.1%
Waste Management	10 734	639	6.0%	-	-	639	6.0%	132	3.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	508 104	164 166	32.3%	133 293	26.2%	297 459	58.5%	144 088	62.8%	(7.5%)
Property rates, penalties and collection charges	87 112	36 107	41.4%	24 392	28.0%	60 499	69.4%	27 821	59.1%	(12.3%)
Service charges	194 850	52 295	26.8%	58 280	29.9%	110 575	56.7%	48 141	52.4%	21.1%
Other revenue	19 665	3 495	17.8%	4 192	21.3%	7 687	39.1%	6 330	219.7%	(33.8%)
Government - operating	146 043	57 055	39.1%	32 611	22.3%	89 667	61.4%	42 369	66.6%	(23.0%)
Government - capital	47 348	14 195	30.0%	8 038	17.0%	22 233	47.0%	16 735	42.2%	(52.0%)
Interest	13 086	1 017	7.8%	5 780	44.2%	6 798	51.9%	2 691	41.4%	114.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(454 373)	(118 941)	26.2%	(97 866)	21.5%	(216 807)	47.7%	(102 372)	55.6%	(4.4%)
Suppliers and employees	(441 358)	(116 313)	26.4%	(91 657)	20.8%	(207 970)	47.1%	(98 869)	55.7%	(7.3%)
Finance charges	(12 783)	(2 628)	20.6%	(7 006)	54.8%	(9 634)	75.4%	(3 500)	53.5%	100.2%
Transfers and grants	(232)	-	-	798	(343.4%)	798	(343.4%)	(3)	5.7%	(24 590.5%)
Net Cash from/(used) Operating Activities	53 731	45 225	84.2%	35 427	65.9%	80 652	150.1%	41 716	99.3%	(15.1%)
Cash Flow from Investing Activities										
Receipts	1	(923)	(68 104.4%)	0	27.0%	(923)	(68 077.4%)	0	20.1%	14.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	20.0%	-
Decrease in non-current debtors	1	0	18.0%	0	27.0%	1	45.0%	0	48.7%	14.0%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(924)	-	-	-	(924)	-	-	-	-
Payments	(78 756)	(6 607)	8.4%	(9 733)	12.4%	(16 339)	20.7%	(18 288)	34.1%	(46.8%)
Capital assets	(78 756)	(6 607)	8.4%	(9 733)	12.4%	(16 339)	20.7%	(18 288)	34.1%	(46.8%)
Net Cash from/(used) Investing Activities	(78 754)	(7 530)	9.6%	(9 732)	12.4%	(17 263)	21.9%	(18 288)	34.2%	(46.8%)
Cash Flow from Financing Activities										
Receipts	10 710	14	.1%	36	.3%	50	.5%	(86)	(.3%)	(142.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 420	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	290	14	4.7%	36	12.5%	50	17.2%	(86)	(34.6%)	(142.2%)
Payments	(8 463)	(1 883)	22.2%	(2 502)	29.6%	(4 385)	51.8%	(3 859)	62.2%	(35.2%)
Repayment of borrowing	(8 463)	(1 883)	22.2%	(2 502)	29.6%	(4 385)	51.8%	(3 859)	62.2%	(35.2%)
Net Cash from/(used) Financing Activities	2 247	(1 869)	(83.2%)	(2 466)	(109.7%)	(4 335)	(192.9%)	(3 945)	(21.0%)	(37.5%)
Net Increase/(Decrease) in cash held	(22 776)	35 826	(157.3%)	23 229	(102.0%)	59 055	(259.3%)	19 484	(864.0%)	19.2%
Cash/cash equivalents at the year begin:	41 611	84 041	202.0%	119 867	288.1%	84 041	202.0%	81 840	138.4%	46.5%
Cash/cash equivalents at the year end:	18 835	119 867	636.4%	143 096	759.7%	143 096	759.7%	101 324	240.1%	41.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 908	15.8%	3 845	7.7%	3 222	6.4%	35 195	70.2%	50 169	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 432	51.7%	1 433	21.6%	620	9.3%	1 153	17.4%	6 639	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 713	13.9%	2 489	6.1%	1 134	2.8%	31 706	77.3%	41 041	19.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 741	7.5%	1 975	5.4%	2 211	6.1%	29 469	81.0%	36 397	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 280	7.5%	2 142	4.9%	2 306	5.3%	35 940	82.3%	43 668	20.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	10.4%	62	9.4%	101	15.4%	426	64.8%	657	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 435	3.7%	1 413	3.6%	1 326	3.4%	34 838	89.3%	39 012	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 451)	174.9%	58	(2.3%)	70	(2.7%)	1 778	(69.9%)	(2 545)	(1.2%)	-	-	-	-
Total By Income Source	20 127	9.4%	13 416	6.2%	10 990	5.1%	170 505	79.3%	215 038	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	64	1.3%	799	16.2%	551	11.2%	3 509	71.3%	4 923	2.3%	-	-	-	-
Commercial	3 435	84.5%	176	4.3%	80	2.0%	376	9.2%	4 066	1.9%	-	-	-	-
Households	9 342	18.4%	5 478	10.8%	3 272	6.5%	32 582	64.3%	50 674	23.6%	-	-	-	-
Other	7 286	4.7%	6 964	4.5%	7 088	4.6%	134 038	86.3%	155 376	72.3%	-	-	-	-
Total By Customer Group	20 127	9.4%	13 416	6.2%	10 990	5.1%	170 505	79.3%	215 038	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 488	100.0%	-	-	-	-	-	-	4 488	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	0	100.0%	-	-	-	-	0	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	40.4%	-	-	-	-	1	59.6%	2	-
Total	4 489	100.0%	0	-	-	-	1	-	4 490	100.0%

Contact Details

Municipal Manager	Mr Gerrit Matthyse	028 214 3300
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Officer:

Date:

Date:

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 080 228	281 986	26.1%	284 966	26.4%	566 952	52.5%	265 038	53.2%	7.5%
Property rates	234 998	60 140	25.6%	57 612	24.5%	117 753	50.1%	53 077	51.1%	8.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	362 784	95 071	26.2%	93 350	25.7%	188 421	51.9%	83 997	51.5%	11.1%
Service charges - water revenue	116 781	27 866	23.9%	31 904	27.3%	59 769	51.2%	28 304	46.1%	12.7%
Service charges - sanitation revenue	73 164	17 775	24.3%	19 444	26.6%	37 219	50.9%	17 916	51.2%	8.5%
Service charges - refuse revenue	60 990	15 535	25.5%	15 466	25.4%	31 001	50.8%	14 289	51.6%	8.2%
Service charges - other	-	120	-	169	-	290	-	162	47.4%	4.4%
Rental of facilities and equipment	3 679	1 300	35.3%	843	22.9%	2 143	58.2%	1 520	64.7%	(44.5%)
Interest earned - external investments	21 001	4 808	22.9%	10 423	49.6%	15 231	72.5%	6 325	74.2%	64.8%
Interest earned - outstanding debtors	3 700	945	25.5%	1 008	27.2%	1 953	52.8%	960	60.7%	5.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	34 965	7 475	21.4%	7 772	22.2%	15 247	43.6%	8 668	52.3%	(10.3%)
Licences and permits	2 447	633	25.9%	611	25.0%	1 244	50.8%	606	49.2%	.8%
Agency services	3 726	1 168	31.3%	1 244	33.4%	2 412	64.7%	971	55.1%	28.1%
Transfers recognised - operational	130 566	42 415	32.5%	36 982	28.3%	79 397	60.8%	39 552	67.7%	(6.5%)
Other own revenue	31 427	6 185	19.7%	8 138	25.9%	14 323	45.6%	8 158	52.7%	(.2%)
Gains on disposal of PPE	-	549	-	-	-	549	-	532	-	(100.0%)
Operating Expenditure	1 134 245	226 757	20.0%	283 255	25.0%	510 012	45.0%	269 768	46.2%	5.0%
Employee related costs	367 024	79 456	21.6%	101 446	27.6%	180 901	49.3%	88 912	47.6%	14.1%
Remuneration of councillors	10 972	2 543	23.2%	2 543	23.2%	5 086	46.4%	2 326	47.0%	9.3%
Debt impairment	23 492	5 873	25.0%	5 873	25.0%	11 746	50.0%	5 698	50.0%	3.1%
Depreciation and asset impairment	130 362	32 591	25.0%	32 591	25.0%	65 182	50.0%	32 577	50.0%	-
Finance charges	47 834	1 645	3.4%	16 210	33.9%	17 855	37.3%	14 199	36.2%	14.2%
Bulk purchases	238 588	58 457	24.5%	52 776	22.1%	111 233	46.6%	51 337	48.9%	2.8%
Other Materials	57 602	5 721	9.9%	11 820	20.5%	17 540	30.5%	17 036	40.2%	(30.6%)
Contracted services	193 637	23 141	12.0%	45 906	23.7%	69 047	35.7%	42 511	39.2%	8.0%
Transfers and grants	500	283	56.5%	75	15.1%	358	71.6%	401	54.7%	(81.2%)
Other expenditure	64 232	17 049	26.5%	14 015	21.8%	31 064	48.4%	14 770	52.1%	(5.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54 017)	55 229		1 711		56 940		(4 730)		
Transfers recognised - capital	61 968	3 043	4.9%	9 484	15.3%	12 528	20.2%	16 156	51.5%	(41.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 951	58 272		11 196		69 468		11 426		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 951	58 272		11 196		69 468		11 426		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 951	58 272		11 196		69 468		11 426		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 951	58 272		11 196		69 468		11 426		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	194 237	7 907	4.1%	26 965	13.9%	34 871	18.0%	21 728	34.4%	24.1%
National Government	25 901	3 043	11.7%	7 453	28.8%	10 496	40.5%	6 392	36.1%	16.6%
Provincial Government	36 067	-	-	2 032	5.6%	2 032	5.6%	9 883	71.0%	(79.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	100	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 068	3 043	4.9%	9 484	15.3%	12 528	20.2%	16 274	51.8%	(41.7%)
Borrowing	68 650	2 837	4.1%	4 151	6.0%	6 988	10.2%	2 591	18.1%	60.2%
Internally generated funds	63 519	2 026	3.2%	13 329	21.0%	15 355	24.2%	2 863	17.0%	365.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	194 237	7 907	4.1%	26 965	13.9%	34 871	18.0%	21 728	34.4%	24.1%
Governance and Administration	6 331	29	.5%	3 402	53.7%	3 432	54.2%	1 507	56.1%	125.7%
Executive & Council	20	-	-	4	18.8%	4	18.8%	-	-	(100.0%)
Budget & Treasury Office	6 311	-	-	-	-	-	-	-	-	-
Corporate Services	-	29	-	3 399	-	3 428	-	1 507	-	125.5%
Community and Public Safety	57 710	1 379	2.4%	6 767	11.7%	8 146	14.1%	10 460	60.1%	(35.3%)
Community & Social Services	4 999	50	1.0%	2 115	42.3%	2 164	43.3%	434	19.1%	387.5%
Sport And Recreation	8 057	1 329	16.5%	2 619	32.5%	3 948	49.0%	193	12.8%	1 258.6%
Public Safety	9 186	-	-	2	-	2	-	84	2.2%	(98.1%)
Housing	35 467	-	-	2 032	5.7%	2 032	5.7%	9 749	87.9%	(79.2%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 821	326	1.7%	4 214	22.4%	4 540	24.1%	2 546	48.1%	65.5%
Planning and Development	5 725	-	-	353	6.2%	353	6.2%	9	44.9%	3 674.0%
Road Transport	13 096	326	2.5%	3 861	29.5%	4 188	32.0%	2 536	48.1%	52.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	111 375	6 172	5.5%	12 581	11.3%	18 753	16.8%	7 215	20.2%	74.4%
Electricity	24 772	2 299	9.3%	2 747	11.1%	5 047	20.4%	1 236	20.6%	122.3%
Water	30 077	218	.7%	965	3.2%	1 183	3.9%	1 217	13.1%	(20.7%)
Waste Water Management	54 987	3 654	6.6%	7 409	13.5%	11 064	20.1%	4 675	23.0%	58.5%
Waste Management	1 540	-	-	1 460	94.8%	1 460	94.8%	87	5.4%	1 574.3%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	1 116 693	280 974	25.2%	298 276	26.7%	579 250	51.9%	290 349	54.3%	2.7%
Property rates, penalties and collection charges	233 454	51 170	21.9%	65 610	28.1%	116 780	50.0%	60 357	52.0%	8.7%
Service charges	609 686	162 806	26.7%	151 847	24.9%	314 653	51.6%	142 195	51.2%	6.8%
Other revenue	56 317	15 787	28.0%	22 921	40.7%	38 708	68.7%	24 144	62.4%	(5.1%)
Government - operating	130 566	42 415	32.5%	36 982	28.3%	79 397	60.8%	40 143	67.7%	(7.9%)
Government - capital	61 968	3 043	4.9%	9 484	15.3%	12 528	20.2%	16 156	51.5%	(41.3%)
Interest	24 701	5 753	23.3%	11 431	46.3%	17 184	69.6%	7 355	71.7%	55.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(941 503)	(184 166)	19.6%	(320 406)	34.0%	(504 571)	53.6%	(169 732)	44.2%	88.8%
Suppliers and employees	(893 168)	(182 239)	20.4%	(304 120)	34.0%	(486 358)	54.5%	(155 132)	44.0%	96.0%
Finance charges	(47 834)	(1 645)	3.4%	(16 210)	33.9%	(17 855)	37.3%	(14 199)	36.0%	14.2%
Transfers and grants	(500)	(283)	56.5%	(75)	15.1%	(358)	71.6%	(401)	351.2%	(81.2%)
Net Cash from/(used) Operating Activities	175 190	96 809	55.3%	(22 130)	(12.6%)	74 679	42.6%	120 617	128.4%	(118.3%)
Cash Flow from Investing Activities										
Receipts	(7 114)	(1 094)	15.4%	(2 133)	30.0%	(3 228)	45.4%	(2 000)	58.7%	6.7%
Proceeds on disposal of PPE	-	282	-	(402)	-	(119)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	10	3	25.1%	3	29.4%	6	54.5%	(7)	8.2%	(142.7%)
Decrease (increase) in non-current investments	(7 124)	(1 379)	19.4%	(1 735)	24.4%	(3 114)	43.7%	(1 993)	58.6%	(12.9%)
Payments	(194 237)	(7 907)	4.1%	(26 575)	13.7%	(34 482)	17.8%	(21 728)	34.4%	22.3%
Capital assets	(194 237)	(7 907)	4.1%	(26 575)	13.7%	(34 482)	17.8%	(21 728)	34.4%	22.3%
Net Cash from/(used) Investing Activities	(201 351)	(9 001)	4.5%	(28 709)	14.3%	(37 710)	18.7%	(23 728)	35.8%	21.0%
Cash Flow from Financing Activities										
Receipts	57 937	(14 430)	(24.9%)	15 143	26.1%	713	1.2%	14 089	.3%	7.5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	54 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 937	(14 430)	(366.5%)	15 143	384.6%	713	18.1%	14 089	3.4%	7.5%
Payments	(33 993)	(3 458)	10.2%	(12 795)	37.6%	(16 252)	47.8%	(8 554)	48.1%	49.6%
Repayment of borrowing	(33 993)	(3 458)	10.2%	(12 795)	37.6%	(16 252)	47.8%	(8 554)	48.1%	49.6%
Net Cash from/(used) Financing Activities	23 944	(17 888)	(74.7%)	2 348	9.8%	(15 540)	(64.9%)	5 535	(510.1%)	(57.6%)
Net Increase/(Decrease) in cash held	(2 217)	69 920	(3 153.5%)	(48 490)	2 187.0%	21 430	(966.5%)	102 424	468.0%	(147.3%)
Cash/cash equivalents at the year begin:	382 460	474 967	124.2%	544 887	142.5%	474 967	124.2%	264 984	135.4%	105.6%
Cash/cash equivalents at the year end:	380 242	544 887	143.3%	496 397	130.5%	496 397	130.5%	367 407	170.9%	35.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 750	75.9%	602	3.1%	333	1.7%	3 739	19.2%	19 424	19.8%	-	-	3 921	20.0%
Trade and Other Receivables from Exchange Transactions - Electricity	14 820	75.5%	405	2.1%	216	1.1%	4 187	21.3%	19 628	20.0%	-	-	5 176	26.0%
Receivables from Non-exchange Transactions - Property Rates	19 849	80.5%	837	3.4%	296	1.2%	3 679	14.9%	24 661	25.1%	-	-	5 847	24.0%
Receivables from Exchange Transactions - Waste Water Management	7 379	73.4%	248	2.5%	193	1.9%	2 229	22.2%	10 049	10.2%	-	-	2 432	24.0%
Receivables from Exchange Transactions - Waste Management	5 776	74.2%	161	2.1%	110	1.4%	1 734	22.3%	7 781	7.9%	-	-	2 028	26.0%
Receivables from Exchange Transactions - Property Rental Debtors	241	47.1%	6	1.3%	4	.9%	260	50.7%	512	.5%	-	-	164	32.0%
Interest on Arrear Debtor Accounts	105	1.4%	52	.7%	41	.6%	7 169	97.3%	7 368	7.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 028	34.9%	335	3.9%	195	2.2%	5 129	59.0%	8 687	8.9%	-	-	2 211	25.0%
Total By Income Source	65 948	67.2%	2 647	2.7%	1 389	1.4%	28 126	28.7%	98 110	100.0%	-	-	21 779	22.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 207	37.6%	329	10.3%	108	3.4%	1 565	48.8%	3 210	3.3%	-	-	261	8.0%
Commercial	7 777	84.3%	161	1.7%	36	.4%	1 255	13.6%	9 230	9.4%	-	-	788	9.0%
Households	57 346	66.7%	2 155	2.5%	1 243	1.4%	25 192	29.3%	85 937	87.6%	-	-	20 728	24.0%
Other	(383)	143.3%	1	(.5%)	1	(.4%)	113	(42.4%)	(267)	(.3%)	-	-	2	(1.0%)
Total By Customer Group	65 948	67.2%	2 647	2.7%	1 389	1.4%	28 126	28.7%	98 110	100.0%	-	-	21 779	22.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 664	100.0%	-	-	-	-	-	-	3 664	95.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	180	100.0%	-	-	-	-	-	-	180	4.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 844	100.0%	-	-	-	-	-	-	3 844	100.0%

Contact Details

Municipal Manager	Mr COENIE GROENEWALD	028 313 8003
Financial Manager	Mrs SANTIE REYNEKE-NAUDE	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Chief Financial Officer:

Date:

Date:

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	341 231	96 977	28.4%	71 488	21.0%	168 465	49.4%	85 774	60.3%	(16.7%)
Property rates	63 981	33 418	52.2%	9 512	14.9%	42 930	67.1%	8 810	72.7%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	110 871	29 517	26.6%	27 197	24.5%	56 714	51.2%	25 414	52.3%	7.0%
Service charges - water revenue	25 946	5 697	22.0%	6 022	23.2%	11 719	45.2%	4 967	38.4%	21.2%
Service charges - sanitation revenue	10 125	2 967	29.3%	3 272	32.3%	6 239	61.6%	3 176	67.1%	3.0%
Service charges - refuse revenue	16 766	4 974	29.7%	4 962	29.6%	9 936	59.3%	4 811	62.2%	3.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 710	(108)	(6.3%)	2 529	147.9%	2 421	141.6%	839	52.3%	201.6%
Interest earned - external investments	2 286	541	23.7%	1 249	54.7%	1 790	78.3%	544	54.0%	129.8%
Interest earned - outstanding debtors	1 591	4 172	262.2%	754	47.4%	4 927	309.6%	406	27.2%	85.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9 854	469	4.8%	785	8.0%	1 254	12.7%	(1 153)	(6.1%)	(168.1%)
Licences and permits	64	4	6.0%	9	13.8%	13	19.8%	31	56.9%	(71.0%)
Agency services	2 572	840	32.7%	746	29.0%	1 587	61.7%	616	41.8%	21.2%
Transfers recognised - operational	79 150	11 796	14.9%	12 902	16.3%	24 698	31.2%	34 835	82.2%	(63.0%)
Other own revenue	8 514	2 691	31.6%	1 547	18.2%	4 238	49.8%	2 480	68.0%	(37.6%)
Gains on disposal of PPE	7 800	-	-	-	-	-	-	-	-	-
Operating Expenditure	350 454	68 285	19.5%	66 189	18.9%	134 474	38.4%	76 513	45.6%	(13.5%)
Employee related costs	123 373	27 633	22.4%	33 714	27.3%	61 347	49.7%	22 046	41.6%	52.9%
Remuneration of councillors	5 514	1 225	22.2%	1 073	19.5%	2 298	41.7%	900	44.6%	19.2%
Debt impairment	9 339	10	.1%	-	-	10	.1%	-	-	-
Depreciation and asset impairment	11 922	881	7.4%	6	.1%	888	7.4%	-	-	(100.0%)
Finance charges	9 439	1	-	221	2.3%	222	2.4%	87	1.5%	154.3%
Bulk purchases	82 398	18 687	22.7%	14 136	17.2%	32 823	39.8%	22 854	52.5%	(38.1%)
Other Materials	57 778	3 140	5.4%	5 413	9.4%	8 553	14.8%	20 301	78.8%	(73.3%)
Contracted services	24 189	1 080	4.5%	3 009	12.4%	4 089	16.9%	2 054	20.0%	46.5%
Transfers and grants	1 920	297	15.5%	279	14.5%	576	30.0%	114	30.6%	144.6%
Other expenditure	24 584	15 330	62.4%	8 338	33.9%	23 668	96.3%	8 158	65.5%	2.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 223)	28 692		5 299		33 991		9 261		
Transfers recognised - capital	12 281	(15)	(.1%)	7 478	60.9%	7 463	60.8%	1 999	15.4%	274.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	130	(7)	(5.1%)	-	-	(7)	(5.1%)	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 188	28 670		12 777		41 447		11 261		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 188	28 670		12 777		41 447		11 261		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 188	28 670		12 777		41 447		11 261		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 188	28 670		12 777		41 447		11 261		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	30 946	8 177	26.4%	3 518	11.4%	11 694	37.8%	7 520	30.4%	(53.2%)
National Government	11 332	7 201	63.5%	512	4.5%	7 713	68.1%	5 442	48.8%	(90.6%)
Provincial Government	949	304	32.0%	1	.1%	305	32.1%	227	26.5%	(99.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 281	7 505	61.1%	513	4.2%	8 018	65.3%	5 669	47.3%	(90.9%)
Borrowing	7 622	-	-	490	6.4%	490	6.4%	403	10.0%	21.6%
Internally generated funds	10 913	672	6.2%	2 515	23.0%	3 187	29.2%	1 448	18.9%	73.6%
Public contributions and donations	130	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 946	8 177	26.4%	3 518	11.4%	11 694	37.8%	7 520	30.4%	(53.2%)
Governance and Administration	2 861	114	4.0%	318	11.1%	432	15.1%	418	32.8%	(24.0%)
Executive & Council	47	-	-	36	77.0%	36	77.0%	144	59.1%	(74.9%)
Budget & Treasury Office	2 813	1	-	278	9.9%	279	9.9%	139	21.7%	100.3%
Corporate Services	2	113	7 530.1%	4	248.7%	117	7 778.8%	135	-	(97.2%)
Community and Public Safety	4 559	328	7.2%	1 234	27.1%	1 562	34.3%	631	21.2%	95.5%
Community & Social Services	742	-	-	19	2.5%	19	2.5%	32	12.1%	(41.6%)
Sport And Recreation	3 813	328	8.6%	1 212	31.8%	1 540	40.4%	599	22.2%	102.2%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	5	-	-	4	84.4%	4	84.4%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 186	7 734	58.7%	1 210	9.2%	8 944	67.8%	5 409	43.3%	(77.6%)
Planning and Development	47	1	2.1%	7	14.1%	8	16.2%	-	-	(100.0%)
Road Transport	13 139	7 733	58.9%	1 203	9.2%	8 937	68.0%	5 409	45.2%	(77.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 340	-	-	756	7.3%	756	7.3%	1 062	13.7%	(28.8%)
Electricity	4 924	-	-	756	15.4%	756	15.4%	546	22.1%	38.6%
Water	2 070	-	-	-	-	-	-	216	10.0%	(100.0%)
Waste Water Management	331	-	-	-	-	-	-	300	34.2%	(100.0%)
Waste Management	3 015	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	329 404	88 318	26.8%	78 848	23.9%	167 166	50.7%	94 182	58.8%	(16.3%)
Property rates, penalties and collection charges	61 324	17 608	28.7%	9 914	16.2%	27 522	44.9%	20 669	56.7%	(52.0%)
Service charges	156 910	38 217	24.4%	41 658	26.5%	79 874	50.9%	37 863	48.1%	10.0%
Other revenue	15 929	3 235	20.3%	5 657	35.5%	8 892	55.8%	4 623	56.6%	22.4%
Government - operating	79 150	16 442	20.8%	19 451	24.6%	35 893	45.3%	30 077	94.9%	(35.3%)
Government - capital	12 281	12 025	97.9%	165	1.3%	12 190	99.3%	-	42.3%	(100.0%)
Interest	3 811	791	20.8%	2 004	52.6%	2 795	73.3%	950	43.4%	110.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(317 436)	(73 328)	23.1%	(61 664)	19.4%	(134 992)	42.5%	(52 082)	43.7%	18.4%
Suppliers and employees	(314 743)	(73 001)	23.2%	(61 163)	19.4%	(134 164)	42.6%	(51 364)	43.7%	19.1%
Finance charges	(774)	-	-	(221)	28.6%	(221)	28.6%	(87)	17.9%	154.3%
Transfers and grants	(1 920)	(328)	17.1%	(279)	14.5%	(607)	31.6%	(631)	49.3%	(55.8%)
Net Cash from/(used) Operating Activities	11 968	14 989	125.2%	17 184	143.6%	32 174	268.8%	42 101	360.1%	(59.2%)
Cash Flow from Investing Activities										
Receipts	7 831	1	-	96	1.2%	96	1.2%	1	.2%	15 081.9%
Proceeds on disposal of PPE	7 800	-	-	90	1.2%	90	1.2%	-	-	(100.0%)
Decrease in non-current debtors	31	1	2.1%	6	18.1%	6	20.2%	1	4.4%	796.2%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(30 946)	(8 177)	26.4%	(3 518)	11.4%	(11 694)	37.8%	(7 520)	30.4%	(53.2%)
Capital assets	(30 946)	(8 177)	26.4%	(3 518)	11.4%	(11 694)	37.8%	(7 520)	30.4%	(53.2%)
Net Cash from/(used) Investing Activities	(23 115)	(8 176)	35.4%	(3 422)	14.8%	(11 598)	50.2%	(7 519)	31.0%	(54.5%)
Cash Flow from Financing Activities										
Receipts	7 894	29	.4%	(39)	(.5%)	(10)	(.1%)	72	44.6%	(154.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 622	-	-	-	-	-	-	-	42.4%	-
Increase (decrease) in consumer deposits	273	29	10.7%	(39)	(14.4%)	(10)	(3.7%)	72	109.4%	(154.6%)
Payments	(2 831)	(21)	.8%	(270)	9.5%	(292)	10.3%	(359)	18.7%	(24.8%)
Repayment of borrowing	(2 831)	(21)	.8%	(270)	9.5%	(292)	10.3%	(359)	18.7%	(24.8%)
Net Cash from/(used) Financing Activities	5 063	8	.2%	(309)	(6.1%)	(302)	(6.0%)	(288)	60.6%	7.6%
Net Increase/(Decrease) in cash held	(6 083)	6 821	(112.1%)	13 453	(221.1%)	20 274	(333.3%)	34 294	(456.1%)	(60.8%)
Cash/cash equivalents at the year begin:	25 574	48 518	189.7%	55 339	216.4%	48 518	189.7%	34 285	154.1%	61.4%
Cash/cash equivalents at the year end:	19 490	55 339	283.9%	68 792	353.0%	68 792	353.0%	68 579	1 069.0%	.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 468	26.0%	1 016	10.7%	527	5.6%	5 472	57.7%	9 483	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 711	57.8%	1 565	11.7%	664	5.0%	3 408	25.5%	13 348	25.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 086	22.4%	746	5.4%	400	2.9%	9 518	69.2%	13 749	26.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	960	20.3%	424	9.0%	277	5.8%	3 071	64.9%	4 731	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 694	24.1%	640	9.1%	424	6.0%	4 269	60.8%	7 027	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	5.7%	27	3.2%	45	5.3%	723	85.8%	842	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	249	9.2%	225	8.3%	208	7.6%	2 037	74.9%	2 719	5.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 392)	617.8%	114	(50.6%)	71	(31.6%)	981	(435.5%)	(225)	(.4%)	-	-	-	-
Total By Income Source	14 824	28.7%	4 757	9.2%	2 614	5.1%	29 479	57.0%	51 674	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	38	2.3%	98	6.0%	59	3.6%	1 445	88.1%	1 640	3.2%	-	-	-	-
Commercial	3 176	68.0%	485	10.4%	181	3.9%	831	17.8%	4 673	9.0%	-	-	-	-
Households	11 610	25.6%	4 174	9.2%	2 375	5.2%	27 203	60.0%	45 361	87.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 824	28.7%	4 757	9.2%	2 614	5.1%	29 479	57.0%	51 674	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15 957	100.0%	-	-	-	-	-	-	15 957	100.0%
Total	15 957	100.0%	-	-	-	-	-	-	15 957	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	244 344	66 159	27.1%	55 876	22.9%	122 036	49.9%	51 299	48.7%	8.9%
Property rates	36 256	11 039	30.4%	8 783	24.2%	19 823	54.7%	8 300	53.9%	5.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 293	19 141	24.4%	18 877	24.1%	38 019	48.6%	17 019	49.5%	10.9%
Service charges - water revenue	17 285	3 560	20.6%	3 872	22.4%	7 432	43.0%	3 259	45.5%	18.8%
Service charges - sanitation revenue	14 144	3 630	25.7%	3 578	25.3%	7 208	51.0%	3 381	51.4%	5.8%
Service charges - refuse revenue	8 461	2 169	25.6%	2 156	25.5%	4 325	51.1%	2 018	49.8%	6.8%
Service charges - other	-	-	-	-	-	-	-	(156)	292.3%	(100.0%)
Rental of facilities and equipment	525	193	36.7%	212	40.3%	404	77.0%	150	21.7%	41.1%
Interest earned - external investments	3 366	835	24.8%	1 103	32.8%	1 938	57.6%	771	64.9%	43.0%
Interest earned - outstanding debtors	1 196	295	24.7%	228	19.0%	523	43.7%	267	25.8%	(14.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	28 052	8 548	30.5%	3 014	10.7%	11 562	41.2%	2 285	17.2%	31.9%
Licences and permits	857	336	39.3%	353	41.2%	690	80.5%	-	-	(100.0%)
Agency services	1 540	454	29.5%	458	29.8%	913	59.3%	632	84.8%	(27.5%)
Transfers recognised - operational	49 878	14 599	29.3%	12 125	24.3%	26 724	53.6%	11 720	62.9%	3.5%
Other own revenue	3 490	1 042	29.9%	1 077	30.9%	2 119	60.7%	1 607	160.5%	(33.0%)
Gains on disposal of PPE	1 000	317	31.7%	40	4.0%	356	35.6%	47	2.4%	(15.2%)
Operating Expenditure	264 756	54 075	20.4%	54 725	20.7%	108 800	41.1%	52 750	42.1%	3.7%
Employee related costs	97 789	20 330	20.8%	24 489	25.0%	44 820	45.8%	21 705	46.3%	12.8%
Remuneration of councillors	5 228	1 242	23.8%	1 254	24.0%	2 496	47.8%	1 123	44.0%	11.6%
Debt impairment	21 040	5 548	26.4%	-	-	5 548	26.4%	-	-	-
Depreciation and asset impairment	10 825	2 706	25.0%	2 706	25.0%	5 413	50.0%	2 633	48.6%	2.8%
Finance charges	5 390	1 466	27.2%	297	5.5%	1 763	32.7%	335	30.2%	(11.5%)
Bulk purchases	57 319	12 529	21.9%	13 571	23.7%	26 101	45.5%	11 527	44.7%	17.7%
Other Materials	21 117	3 541	16.8%	5 249	24.9%	8 790	41.6%	1 457	16.2%	260.3%
Contracted services	19 175	1 583	8.3%	1 476	7.7%	3 059	16.0%	-	-	(100.0%)
Transfers and grants	2 372	262	11.0%	660	27.8%	921	38.8%	2 085	150.0%	(68.4%)
Other expenditure	24 500	4 867	19.9%	5 022	20.5%	9 889	40.4%	11 885	57.6%	(57.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 412)	12 084		1 151		13 235		(1 451)		
Transfers recognised - capital	11 475	1 663	14.5%	3 156	27.5%	4 818	42.0%	6 414	57.7%	(50.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 937)	13 747		4 307		18 054		4 963		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 937)	13 747		4 307		18 054		4 963		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 937)	13 747		4 307		18 054		4 963		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 937)	13 747		4 307		18 054		4 963		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	16 975	1 908	11.2%	4 710	27.7%	6 618	39.0%	5 038	38.8%	(6.5%)
National Government	11 475	1 663	14.5%	3 156	27.5%	4 818	42.0%	3 947	41.7%	(20.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 475	1 663	14.5%	3 156	27.5%	4 818	42.0%	3 947	41.7%	(20.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 500	245	4.5%	1 554	28.3%	1 799	32.7%	1 091	28.3%	42.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 975	1 908	11.2%	4 710	27.7%	6 618	39.0%	5 038	38.8%	(6.5%)
Governance and Administration	1 296	22	1.7%	523	40.4%	545	42.1%	159	20.7%	229.7%
Executive & Council	20	15	74.9%	0	1.8%	15	76.7%	9	46.5%	(96.2%)
Budget & Treasury Office	1 276	6	.5%	483	37.9%	490	38.4%	43	7.4%	1 023.8%
Corporate Services	-	1	-	40	-	41	-	106	-	(62.7%)
Community and Public Safety	319	2	.6%	257	80.8%	259	81.4%	2 984	84.8%	(91.4%)
Community & Social Services	84	2	2.3%	45	54.0%	47	56.4%	178	110.9%	(74.7%)
Sport And Recreation	235	-	-	212	90.3%	212	90.3%	2 806	365.4%	(92.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 232	1 664	39.3%	1 582	37.4%	3 246	76.7%	531	12.4%	197.7%
Planning and Development	95	2	2.1%	11	11.7%	13	13.8%	9	-	29.1%
Road Transport	4 137	1 662	40.2%	1 571	38.0%	3 233	78.1%	523	12.2%	200.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 129	220	2.0%	2 347	21.1%	2 567	23.1%	1 364	33.1%	72.1%
Electricity	2 005	-	-	83	4.1%	83	4.1%	85	.9%	(3.2%)
Water	6 459	209	3.2%	1 796	27.8%	2 005	31.0%	1 276	-	40.8%
Waste Water Management	2 151	11	.5%	183	8.5%	194	9.0%	-	-	(100.0%)
Waste Management	515	-	-	285	55.3%	285	55.3%	2	-	14 173.2%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	229 265	67 611	29.5%	55 232	24.1%	122 843	53.6%	52 616	53.6%	5.0%
Property rates, penalties and collection charges	35 531	10 685	30.1%	8 853	24.9%	19 538	55.0%	8 641	56.0%	2.5%
Service charges	115 819	24 508	21.2%	26 331	22.7%	50 839	43.9%	24 614	45.4%	7.0%
Other revenue	12 022	5 026	41.8%	5 114	42.5%	10 139	84.3%	4 673	82.0%	9.4%
Government - operating	49 878	17 244	34.6%	12 527	25.1%	29 771	59.7%	11 527	71.4%	8.7%
Government - capital	11 475	9 313	81.2%	1 304	11.4%	10 617	92.5%	2 389	44.3%	(45.4%)
Interest	4 538	835	18.4%	1 103	24.3%	1 938	42.7%	771	35.4%	43.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(217 842)	(49 097)	22.5%	(48 085)	22.1%	(97 182)	44.6%	(50 117)	47.1%	(4.1%)
Suppliers and employees	(210 432)	(47 369)	22.5%	(47 129)	22.4%	(94 498)	44.9%	(47 697)	46.8%	(1.2%)
Finance charges	(5 038)	(1 466)	29.1%	(297)	5.9%	(1 763)	35.0%	(335)	32.3%	(11.5%)
Transfers and grants	(2 372)	(262)	11.0%	(660)	27.8%	(921)	38.8%	(2 085)	150.0%	(68.4%)
Net Cash from/(used) Operating Activities	11 423	18 514	162.1%	7 147	62.6%	25 661	224.6%	2 499	201.1%	186.0%
Cash Flow from Investing Activities										
Receipts	1 000	(35 683)	(3 568.3%)	36 040	3 604.0%	356	35.6%	(7 453)	(1 497.6%)	(583.6%)
Proceeds on disposal of PPE	1 000	317	31.7%	40	4.0%	356	35.6%	47	2.4%	(15.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(36 000)	-	36 000	-	-	-	(7 500)	-	(580.0%)
Payments	(16 975)	(1 908)	11.2%	(4 710)	27.7%	(6 618)	39.0%	(5 038)	38.9%	(6.5%)
Capital assets	(16 975)	(1 908)	11.2%	(4 710)	27.7%	(6 618)	39.0%	(5 038)	38.9%	(6.5%)
Net Cash from/(used) Investing Activities	(15 975)	(37 591)	235.3%	31 330	(196.1%)	(6 261)	39.2%	(12 491)	222.3%	(350.8%)
Cash Flow from Financing Activities										
Receipts	92	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	92	-	-	-	-	-	-	-	-	-
Payments	(4 744)	(663)	14.0%	(372)	7.8%	(1 035)	21.8%	-	22.3%	(100.0%)
Repayment of borrowing	(4 744)	(663)	14.0%	(372)	7.8%	(1 035)	21.8%	-	22.3%	(100.0%)
Net Cash from/(used) Financing Activities	(4 652)	(663)	14.2%	(372)	8.0%	(1 035)	22.2%	-	22.3%	(100.0%)
Net Increase/(Decrease) in cash held	(9 204)	(19 740)	214.5%	38 105	(414.0%)	18 365	(199.5%)	(9 992)	189.2%	(481.4%)
Cash/cash equivalents at the year begin:	47 168	52 786	111.9%	33 046	70.1%	52 786	111.9%	41 290	163.8%	(20.0%)
Cash/cash equivalents at the year end:	37 964	33 046	87.0%	71 152	187.4%	71 152	187.4%	31 298	150.6%	127.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5	.5%	6	.5%	1	.1%	1 130	99.0%	1 141	4.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 719	79.2%	59	1.0%	35	.6%	1 148	19.3%	5 962	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 353	53.0%	429	4.3%	215	2.1%	4 099	40.6%	10 096	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 842	36.8%	195	3.9%	141	2.8%	2 832	56.5%	5 011	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 093	35.7%	115	3.8%	89	2.9%	1 762	57.6%	3 059	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	25	16.4%	62	41.1%	3	1.9%	61	40.6%	151	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	19	.6%	28	.9%	29	.9%	3 029	97.6%	3 105	11.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 112)	379.8%	53	(9.6%)	35	(6.2%)	1 468	(264.0%)	(556)	(2.0%)	-	-	-	-
Total By Income Source	10 945	39.1%	947	3.4%	547	2.0%	15 529	55.5%	27 968	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	350	39.5%	50	5.7%	1	.1%	485	54.7%	885	3.2%	-	-	-	-
Commercial	3 755	83.1%	85	1.9%	28	.6%	649	14.4%	4 518	16.2%	-	-	-	-
Households	6 277	31.6%	622	3.1%	457	2.3%	12 531	63.0%	19 887	71.1%	-	-	-	-
Other	563	21.0%	190	7.1%	60	2.2%	1 864	69.6%	2 678	9.6%	-	-	-	-
Total By Customer Group	10 945	39.1%	947	3.4%	547	2.0%	15 529	55.5%	27 968	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	245	100.0%	-	-	-	-	-	-	245	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	245	100.0%	-	-	-	-	-	-	245	100.0%

Contact Details

Municipal Manager	Mr A M Groenewald	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	202 032	57 386	28.4%	44 769	22.2%	102 155	50.6%	52 546	55.6%	(14.8%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 921	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11 355	13	.1%	12	.1%	25	.2%	15	7.4%	(19.0%)
Interest earned - external investments	1 400	327	23.3%	126	9.0%	453	32.4%	254	34.3%	(50.2%)
Interest earned - outstanding debtors	0	2 714	2 714 276.0%	2 653	2 653 349.0%	5 368	5 367 625.0%	2 435	2 535 692.0%	9.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	135	31	23.0%	31	23.3%	62	46.3%	74	72.3%	(57.6%)
Agency services	8 813	-	-	2 938	33.3%	2 938	33.3%	-	-	(100.0%)
Transfers recognised - operational	158 024	52 350	33.1%	36 273	23.0%	88 623	56.1%	47 868	61.5%	(24.2%)
Other own revenue	9 423	1 635	17.3%	1 989	21.1%	3 624	38.5%	1 900	50.2%	4.7%
Gains on disposal of PPE	2 960	317	10.7%	745	25.2%	1 062	35.9%	-	-	(100.0%)
Operating Expenditure	201 905	39 963	19.8%	54 979	27.2%	94 942	47.0%	44 268	42.0%	24.2%
Employee related costs	105 553	23 000	21.8%	27 683	26.2%	50 683	48.0%	24 528	47.2%	12.9%
Remuneration of councillors	6 169	1 489	24.1%	1 537	24.9%	3 026	49.0%	1 429	43.5%	7.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 101	9	.3%	13	.4%	22	.7%	15	74.0%	(14.2%)
Finance charges	5 625	63	1.1%	26	.5%	89	1.6%	3	.3%	677.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	43 941	10 083	22.9%	14 835	33.8%	24 918	56.7%	9 554	30.4%	55.3%
Contracted services	19 699	2 665	13.5%	2 595	13.2%	5 260	26.7%	1 986	27.1%	30.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	17 816	2 653	14.9%	8 291	46.5%	10 944	61.4%	6 752	64.3%	22.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	127	17 423		(10 210)		7 213		8 278		
Transfers recognised - capital	1 483	-	-	-	-	-	-	-	133.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 610	17 423		(10 210)		7 213		8 278		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 610	17 423		(10 210)		7 213		8 278		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 610	17 423		(10 210)		7 213		8 278		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 610	17 423		(10 210)		7 213		8 278		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	32 741	4 941	15.1%	10 534	32.2%	15 474	47.3%	1 849	159.0%	469.8%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	1 483	-	-	-	-	-	-	558	69.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 483	-	-	-	-	-	-	558	69.8%	(100.0%)
Borrowing	26 977	4 264	15.8%	9 287	34.4%	13 551	50.2%	-	-	(100.0%)
Internally generated funds	4 281	677	15.8%	1 246	29.1%	1 923	44.9%	1 290	328.5%	(3.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 741	4 941	15.1%	10 534	32.2%	15 474	47.3%	1 849	159.0%	469.8%
Governance and Administration	643	5	.8%	24	3.8%	29	4.6%	10	20.3%	148.5%
Executive & Council	18	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	607	3	.5%	24	4.0%	27	4.5%	8	18.9%	212.1%
Corporate Services	18	2	13.6%	-	-	2	13.6%	2	-	(100.0%)
Community and Public Safety	5 059	666	13.2%	1 207	23.9%	1 873	37.0%	1 839	191.3%	(34.4%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 175	-	-	51	4.4%	51	4.4%	25	48.2%	107.1%
Public Safety	3 683	662	18.0%	1 156	31.4%	1 818	49.4%	1 815	226.9%	(36.3%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	201	4	2.0%	-	-	4	2.0%	(1)	-	(100.0%)
Economic and Environmental Services	62	6	8.9%	15	24.3%	21	33.2%	-	-	(100.0%)
Planning and Development	18	-	-	2	9.2%	2	9.2%	-	-	(100.0%)
Road Transport	-	-	-	5	-	5	-	-	-	(100.0%)
Environmental Protection	44	6	12.5%	8	18.4%	14	30.9%	-	-	(100.0%)
Trading Services	26 977	4 264	15.8%	9 287	34.4%	13 551	50.2%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	26 977	4 264	15.8%	9 287	34.4%	13 551	50.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	200 555	57 835	28.8%	45 808	22.8%	103 643	51.7%	52 119	57.0%	(12.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	9 921	-	-	-	-	-	-	-	1.4%	-
Other revenue	29 726	1 981	6.7%	6 231	21.0%	8 212	27.6%	2 371	16.7%	162.7%
Government - operating	158 024	53 350	33.8%	36 779	23.3%	90 129	57.0%	47 868	63.2%	(23.2%)
Government - capital	1 483	-	-	-	-	-	-	-	100.0%	-
Interest	1 400	2 504	178.8%	2 798	199.9%	5 302	378.7%	1 880	226.3%	48.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(192 299)	(41 072)	21.4%	(57 789)	30.1%	(98 861)	51.4%	(43 181)	43.5%	33.8%
Suppliers and employees	(191 969)	(41 009)	21.4%	(57 762)	30.1%	(98 772)	51.5%	(43 178)	43.6%	33.8%
Finance charges	(329)	(63)	19.1%	(26)	8.0%	(89)	27.1%	(3)	5.0%	677.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 256	16 763	203.0%	(11 981)	(145.1%)	4 782	57.9%	8 938	815.7%	(234.0%)
Cash Flow from Investing Activities										
Receipts	2 960	-	-	745	25.2%	745	25.2%	-	-	(100.0%)
Proceeds on disposal of PPE	2 960	-	-	745	25.2%	745	25.2%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(32 741)	(4 941)	15.1%	(10 534)	32.2%	(15 474)	47.3%	(1 849)	158.6%	469.8%
Capital assets	(32 741)	(4 941)	15.1%	(10 534)	32.2%	(15 474)	47.3%	(1 849)	158.6%	469.8%
Net Cash from/(used) Investing Activities	(29 781)	(4 941)	16.6%	(9 788)	32.9%	(14 729)	49.5%	(1 849)	158.6%	429.5%
Cash Flow from Financing Activities										
Receipts	26 977	8	-	14	.1%	22	.1%	3	-	415.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	26 977	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	8	-	14	-	22	-	3	-	415.9%
Payments	(2 021)	(119)	5.9%	(243)	12.0%	(362)	17.9%	-	-	(100.0%)
Repayment of borrowing	(2 021)	(119)	5.9%	(243)	12.0%	(362)	17.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	24 956	(111)	(.4%)	(229)	(.9%)	(340)	(1.4%)	3	(1.4%)	(8 645.3%)
Net Increase/(Decrease) in cash held	3 432	11 711	341.2%	(21 998)	(641.0%)	(10 287)	(299.7%)	7 092	2 572.7%	(410.2%)
Cash/cash equivalents at the year begin:	21 735	36 802	169.3%	48 513	223.2%	36 802	169.3%	47 935	190.4%	1.2%
Cash/cash equivalents at the year end:	25 167	48 513	192.8%	26 515	105.4%	26 515	105.4%	55 027	307.3%	(51.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1	96.2%	0	3.8%	-	-	-	-	1	.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36	71.9%	4	7.7%	2	4.7%	8	15.7%	51	3.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	67.4%	9	12.1%	5	6.5%	10	14.0%	71	5.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	179	14.0%	72	5.7%	29	2.3%	995	78.0%	1 275	91.2%	-	-	-	-
Total By Income Source	264	18.9%	85	6.1%	36	2.6%	1 013	72.4%	1 398	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(132)	(20.9%)	-	-	-	-	760	120.9%	629	45.0%	-	-	-	-
Commercial	(26)	(73.3%)	15	40.3%	-	-	48	132.9%	36	2.6%	-	-	-	-
Households	413	59.8%	70	10.2%	36	5.3%	171	24.8%	691	49.5%	-	-	-	-
Other	9	20.9%	-	-	-	-	33	79.1%	42	3.0%	-	-	-	-
Total By Customer Group	264	18.9%	85	6.1%	36	2.6%	1 013	72.4%	1 398	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	494	100.0%	-	-	-	-	-	-	494	38.6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	786	100.0%	786	61.4%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	.1%
Total	494	38.6%	-	-	-	-	787	61.4%	1 281	100.0%

Contact Details

Municipal Manager	Mr D Beretti (David)	028 425 1157
Financial Manager	Mr Johan Tesselaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	146 466	37 073	25.3%	31 522	21.5%	68 595	46.8%	25 841	45.4%	22.0%
Property rates	20 113	7 497	37.3%	3 213	16.0%	10 710	53.2%	2 686	63.1%	19.6%
Property rates - penalties and collection charges	-	874	-	1 169	-	2 044	-	312	-	275.1%
Service charges - electricity revenue	46 578	13 708	29.4%	10 732	23.0%	24 441	52.5%	11 177	49.4%	(4.0%)
Service charges - water revenue	13 824	2 949	21.3%	3 391	24.5%	6 340	45.9%	2 411	42.2%	40.7%
Service charges - sanitation revenue	8 401	1 583	18.8%	1 513	18.0%	3 097	36.9%	337	25.9%	349.6%
Service charges - refuse revenue	6 190	1 558	25.2%	1 476	23.8%	3 034	49.0%	4	27.3%	34 318.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	909	100	11.0%	-	-	100	11.0%	-	-	-
Interest earned - external investments	500	15	3.0%	41	8.1%	55	11.1%	-	-	(100.0%)
Interest earned - outstanding debtors	5 327	452	8.5%	-	-	452	8.5%	-	-	-
Dividends received	3	-	-	-	-	-	-	-	-	-
Fines	8 486	573	6.7%	321	3.8%	894	10.5%	232	8.7%	38.4%
Licences and permits	152	12	7.9%	40	26.3%	52	34.2%	72	24.4%	(44.3%)
Agency services	960	155	16.1%	254	26.5%	409	42.6%	-	-	(100.0%)
Transfers recognised - operational	33 146	7 288	22.0%	8 390	25.3%	15 678	47.3%	8 206	53.0%	2.2%
Other own revenue	1 876	308	16.4%	982	52.3%	1 289	68.7%	405	101.1%	142.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	143 977	34 177	23.7%	35 175	24.4%	69 352	48.2%	33 038	45.0%	6.5%
Employee related costs	55 215	11 920	21.6%	14 696	26.6%	26 616	48.2%	10 434	47.0%	40.8%
Remuneration of councillors	3 053	741	24.3%	730	23.9%	1 471	48.2%	590	41.9%	23.8%
Debt impairment	16 018	4 004	25.0%	2 787	17.4%	6 792	42.4%	5 077	35.1%	(45.1%)
Depreciation and asset impairment	10 661	2 809	26.3%	2 809	26.3%	5 618	52.7%	4 101	39.5%	(31.5%)
Finance charges	422	213	50.4%	56	13.3%	269	63.7%	1 069	150.7%	(94.8%)
Bulk purchases	32 259	11 576	35.9%	8 046	24.9%	19 622	60.8%	8 157	59.9%	(1.4%)
Other Materials	3 054	2	.1%	317	10.4%	319	10.5%	418	-	(24.0%)
Contracted services	8 280	1 699	20.5%	2 868	34.6%	4 567	55.2%	1 213	-	136.5%
Transfers and grants	3 126	-	-	-	-	-	-	512	-	(100.0%)
Other expenditure	11 891	1 213	10.2%	2 866	24.1%	4 079	34.3%	1 468	11.9%	95.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 489	2 896		(3 653)		(757)		(7 197)		
Transfers recognised - capital	44 648	1 047	2.3%	2 188	4.9%	3 235	7.2%	7 117	23.1%	(69.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 137	3 944		(1 465)		2 478		(80)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 137	3 944		(1 465)		2 478		(80)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 137	3 944		(1 465)		2 478		(80)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 137	3 944		(1 465)		2 478		(80)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	44 978	1 806	4.0%	2 188	4.9%	3 994	8.9%	3 827	16.4%	(42.8%)
National Government	44 648	1 375	3.1%	2 188	4.9%	3 563	8.0%	3 827	16.4%	(42.8%)
Provincial Government	-	431	-	-	-	431	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 648	1 806	4.0%	2 188	4.9%	3 994	8.9%	3 827	16.4%	(42.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	330	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 978	1 806	4.0%	2 188	4.9%	3 994	8.9%	3 827	16.4%	(42.8%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 176	-	-	126	4.0%	126	4.0%	2 045	-	(93.8%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 176	-	-	126	4.0%	126	4.0%	2 045	-	(93.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	330	-	-	-	-	-	-	676	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	330	-	-	-	-	-	-	676	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	41 472	1 806	4.4%	2 062	5.0%	3 868	9.3%	1 106	5.3%	86.4%
Electricity	2 303	-	-	63	2.7%	63	2.7%	1 106	13.8%	(94.3%)
Water	29 169	1 806	6.2%	1 999	6.9%	3 805	13.0%	-	-	(100.0%)
Waste Water Management	10 000	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	171 023	47 091	27.5%	37 727	22.1%	84 818	49.6%	44 484	49.7%	(15.2%)
Property rates, penalties and collection charges	16 058	5 360	33.4%	2 355	14.7%	7 715	48.0%	4 873	44.2%	(51.7%)
Service charges	61 803	17 192	27.8%	17 039	27.6%	34 230	55.4%	14 498	38.9%	17.5%
Other revenue	11 931	5 223	43.8%	627	5.3%	5 850	49.0%	1 232	21.3%	(49.1%)
Government - operating	33 146	13 358	40.3%	7 758	23.4%	21 116	63.7%	10 692	73.5%	(27.4%)
Government - capital	44 648	5 943	13.3%	9 830	22.0%	15 773	35.3%	13 189	66.5%	(25.5%)
Interest	3 434	15	.4%	118	3.4%	133	3.9%	-	-	(100.0%)
Dividends	3	-	-	-	-	-	-	-	-	-
Payments	(123 834)	(39 595)	32.0%	(30 228)	24.4%	(69 824)	56.4%	(30 551)	50.3%	(1.1%)
Suppliers and employees	(122 861)	(39 595)	32.2%	(30 135)	24.5%	(69 731)	56.8%	(29 816)	56.2%	1.1%
Finance charges	(422)	-	-	(93)	22.0%	(93)	22.0%	-	-	(100.0%)
Transfers and grants	(551)	-	-	-	-	-	-	(735)	-	(100.0%)
Net Cash from/(used) Operating Activities	47 190	7 495	15.9%	7 499	15.9%	14 994	31.8%	13 933	47.2%	(46.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(44 648)	(1 806)	4.0%	(2 188)	4.9%	(3 994)	8.9%	(5 627)	22.3%	(61.1%)
Capital assets	(44 648)	(1 806)	4.0%	(2 188)	4.9%	(3 994)	8.9%	(5 627)	22.3%	(61.1%)
Net Cash from/(used) Investing Activities	(44 648)	(1 806)	4.0%	(2 188)	4.9%	(3 994)	8.9%	(5 627)	22.3%	(61.1%)
Cash Flow from Financing Activities										
Receipts	-	4 000	-	-	-	4 000	-	-	-	-
Short term loans	-	4 000	-	-	-	4 000	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(720)	(180)	25.0%	(180)	25.0%	(360)	50.0%	(180)	-	-
Repayment of borrowing	(720)	(180)	25.0%	(180)	25.0%	(360)	50.0%	(180)	-	-
Net Cash from/(used) Financing Activities	(720)	3 820	(530.6%)	(180)	25.0%	3 640	(505.6%)	(180)	-	-
Net Increase/(Decrease) in cash held	1 821	9 510	522.1%	5 131	281.7%	14 640	803.8%	8 126	328.6%	(36.9%)
Cash/cash equivalents at the year begin:	560	1 490	266.1%	11 000	1 964.3%	1 490	266.1%	5 378	-	104.5%
Cash/cash equivalents at the year end:	2 381	11 000	461.9%	16 131	677.4%	16 131	677.4%	13 504	335.5%	19.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 502	10.0%	405	2.7%	450	3.0%	12 693	84.3%	15 049	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	793	32.6%	58	2.4%	66	2.7%	1 519	62.3%	2 437	3.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 263	7.3%	327	1.9%	312	1.8%	15 402	89.0%	17 304	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	430	4.8%	212	2.4%	216	2.4%	8 092	90.4%	8 950	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	846	7.9%	325	3.0%	325	3.0%	9 272	86.1%	10 769	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	32	100.0%	32	-	-	-	-	-
Interest on Arrear Debtor Accounts	16	.1%	24	.2%	37	.3%	12 487	99.4%	12 564	18.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(763)	(52.1%)	115	7.9%	98	6.7%	2 015	137.5%	1 465	2.1%	-	-	-	-
Total By Income Source	4 088	6.0%	1 466	2.1%	1 503	2.2%	61 511	89.7%	68 570	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	107	10.0%	41	3.8%	28	2.6%	894	83.6%	1 070	1.6%	-	-	-	-
Commercial	496	19.3%	71	2.8%	67	2.6%	1 938	75.3%	2 572	3.8%	-	-	-	-
Households	3 398	6.1%	1 174	2.1%	1 227	2.2%	49 896	89.6%	55 694	81.2%	-	-	-	-
Other	88	1.0%	181	2.0%	181	2.0%	8 783	95.1%	9 234	13.5%	-	-	-	-
Total By Customer Group	4 088	6.0%	1 466	2.1%	1 503	2.2%	61 511	89.7%	68 570	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 321	28.8%	3 056	26.5%	2 898	25.1%	2 266	19.6%	11 541	30.3%
Bulk Water	33	57.0%	25	43.0%	-	-	-	-	57	.2%
PAYE deductions	682	12.2%	-	-	-	-	4 917	87.8%	5 599	14.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	60	100.0%	-	-	-	-	-	-	60	.2%
Trade Creditors	1 445	17.8%	224	2.8%	192	2.4%	6 260	77.1%	8 121	21.3%
Auditor-General	51	.9%	115	1.9%	68	1.1%	5 774	96.1%	6 008	15.8%
Other	778	11.5%	274	4.1%	470	7.0%	5 235	77.5%	6 757	17.7%
Total	6 369	16.7%	3 693	9.7%	3 628	9.5%	24 452	64.1%	38 143	100.0%

Contact Details

Municipal Manager	Mr R Stevens (Municipal Manager)	028 551 1023
Financial Manager	Mr Kobus van Niekerk (Acting)	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	453 282	179 770	39.7%	70 470	15.5%	250 240	55.2%	73 453	55.6%	(4.1%)
Property rates	84 865	86 741	102.2%	197	.2%	86 938	102.4%	253	102.5%	(22.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	138 175	39 038	28.3%	27 299	19.8%	66 337	48.0%	29 610	48.2%	(7.8%)
Service charges - water revenue	36 394	10 524	28.9%	8 104	22.3%	18 628	51.2%	7 347	47.1%	10.3%
Service charges - sanitation revenue	21 197	7 418	35.0%	4 755	22.4%	12 173	57.4%	4 234	59.0%	12.3%
Service charges - refuse revenue	18 162	4 876	26.8%	4 839	26.6%	9 715	53.5%	3 698	50.0%	30.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 952	716	36.7%	650	33.3%	1 366	70.0%	756	68.6%	(14.0%)
Interest earned - external investments	5 528	3 770	68.2%	(1 016)	(18.4%)	2 754	49.8%	3 719	97.6%	(127.3%)
Interest earned - outstanding debtors	1 573	503	32.0%	682	43.3%	1 184	75.3%	483	89.8%	41.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	67 872	1 503	2.2%	1 894	2.8%	3 396	5.0%	2 057	11.3%	(7.9%)
Licences and permits	1 475	328	22.2%	372	25.2%	700	47.5%	426	54.3%	(12.6%)
Agency services	2 032	500	24.6%	635	31.2%	1 135	55.9%	536	48.8%	18.4%
Transfers recognised - operational	55 751	19 206	34.4%	16 133	28.9%	35 339	63.4%	13 246	41.9%	21.8%
Other own revenue	15 808	4 345	27.5%	5 938	37.6%	10 283	65.0%	7 025	83.0%	(15.5%)
Gains on disposal of PPE	2 500	303	12.1%	(10)	(.4%)	293	11.7%	64	2.6%	(116.1%)
Operating Expenditure	472 975	77 160	16.3%	88 588	18.7%	165 748	35.0%	91 244	36.7%	(2.9%)
Employee related costs	166 365	34 941	21.0%	42 313	25.4%	77 254	46.4%	38 527	46.5%	9.8%
Remuneration of councillors	8 050	1 836	22.8%	1 849	23.0%	3 685	45.8%	1 685	46.4%	9.7%
Debt impairment	59 530	1 002	1.7%	464	.8%	1 465	2.5%	-	-	(100.0%)
Depreciation and asset impairment	35 960	-	-	-	-	-	-	-	-	-
Finance charges	20 698	-	-	5 848	28.3%	5 848	28.3%	6 616	34.8%	(11.6%)
Bulk purchases	102 049	28 658	28.1%	17 775	17.4%	46 433	45.5%	20 414	51.1%	(12.9%)
Other Materials	19 459	3 102	15.9%	5 104	26.2%	8 206	42.2%	3 978	22.9%	28.3%
Contracted services	29 303	3 004	10.3%	6 360	21.7%	9 364	32.0%	13 406	39.1%	(52.6%)
Transfers and grants	987	216	21.9%	272	27.6%	489	49.5%	290	51.8%	(6.2%)
Other expenditure	30 573	4 400	14.4%	8 604	28.1%	13 004	42.5%	6 328	38.8%	36.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 693)	102 610		(18 118)		84 492		(17 791)		
Transfers recognised - capital	15 524	2 824	18.2%	640	4.1%	3 464	22.3%	2 145	24.3%	(70.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 169)	105 434		(17 477)		87 956		(15 646)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 169)	105 434		(17 477)		87 956		(15 646)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 169)	105 434		(17 477)		87 956		(15 646)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 169)	105 434		(17 477)		87 956		(15 646)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	100 582	10 524	10.5%	22 956	22.8%	33 480	33.3%	7 618	14.9%	201.4%
National Government	15 189	-	-	5 408	35.6%	5 408	35.6%	2 290	39.0%	136.2%
Provincial Government	335	3 077	918.6%	1 654	493.6%	4 731	1 412.2%	265	22.2%	523.9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 524	3 077	18.6%	7 062	42.7%	10 139	61.4%	2 555	37.7%	176.4%
Borrowing	70 694	6 836	9.7%	14 246	20.2%	21 082	29.8%	2 952	6.4%	382.6%
Internally generated funds	13 365	610	4.6%	1 649	12.3%	2 259	16.9%	2 111	22.4%	(21.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	100 582	10 524	10.5%	22 956	22.8%	33 480	33.3%	7 618	14.9%	201.4%
Governance and Administration	5 557	86	1.5%	188	3.4%	274	4.9%	1 294	25.8%	(85.5%)
Executive & Council	40	-	-	-	-	-	-	31	9.9%	(100.0%)
Budget & Treasury Office	5 517	86	1.6%	188	3.4%	274	5.0%	110	52.3%	70.6%
Corporate Services	-	-	-	-	-	-	-	1 153	25.3%	(100.0%)
Community and Public Safety	9 171	1 070	11.7%	3 288	35.9%	4 358	47.5%	2 244	26.6%	46.5%
Community & Social Services	2 509	489	19.5%	807	32.2%	1 296	51.7%	330	17.0%	144.7%
Sport And Recreation	4 496	571	12.7%	1 141	25.4%	1 711	38.1%	1 914	35.6%	(40.4%)
Public Safety	2 098	10	.5%	1 340	63.9%	1 350	64.4%	-	-	(100.0%)
Housing	68	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 311	1 508	9.9%	4 110	26.8%	5 619	36.7%	447	5.6%	820.5%
Planning and Development	89	-	-	72	81.2%	72	81.2%	47	75.5%	54.4%
Road Transport	15 210	1 503	9.9%	4 035	26.5%	5 538	36.4%	400	5.2%	909.7%
Environmental Protection	13	6	47.0%	2	20.0%	8	67.0%	-	-	(100.0%)
Trading Services	70 543	7 859	11.1%	15 370	21.8%	23 229	32.9%	3 625	13.8%	324.0%
Electricity	20 387	907	4.4%	1 606	7.9%	2 513	12.3%	886	7.9%	81.3%
Water	17 139	5 241	30.6%	3 727	21.7%	8 967	52.3%	1 439	22.8%	158.9%
Waste Water Management	32 768	1 672	5.1%	10 037	30.6%	11 709	35.7%	1 275	11.2%	687.5%
Waste Management	250	39	15.7%	-	-	39	15.7%	25	1.4%	(100.0%)
Other	-	-	-	-	-	-	-	8	66.2%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	407 348	133 822	32.9%	99 869	24.5%	233 691	57.4%	117 230	60.8%	(14.8%)
Property rates, penalties and collection charges	83 167	26 296	31.6%	24 926	30.0%	51 222	61.6%	21 956	61.8%	13.5%
Service charges	209 650	47 502	22.7%	46 249	22.1%	93 752	44.7%	44 295	45.5%	4.4%
Other revenue	35 187	34 005	96.6%	12 552	35.7%	46 557	132.3%	31 636	212.1%	(60.3%)
Government - operating	55 751	19 206	34.4%	16 133	28.9%	35 339	63.4%	13 246	41.9%	21.8%
Government - capital	16 524	2 824	17.1%	640	3.9%	3 464	21.0%	2 145	24.3%	(70.2%)
Interest	7 069	3 988	56.4%	(632)	(8.9%)	3 357	47.5%	3 952	88.7%	(116.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(372 814)	(118 024)	31.7%	(82 886)	22.2%	(200 910)	53.9%	(110 261)	61.8%	(24.8%)
Suppliers and employees	(357 148)	(117 808)	33.0%	(76 766)	21.5%	(194 574)	54.5%	(103 355)	63.3%	(25.7%)
Finance charges	(14 679)	-	-	(5 848)	39.8%	(5 848)	39.8%	(6 616)	34.8%	(11.6%)
Transfers and grants	(987)	(216)	21.9%	(272)	27.6%	(489)	49.5%	(290)	51.8%	(6.2%)
Net Cash from/(used) Operating Activities	34 534	15 797	45.7%	16 983	49.2%	32 781	94.9%	6 969	51.5%	143.7%
Cash Flow from Investing Activities										
Receipts	2 502	303	12.1%	(10)	(.4%)	293	11.7%	64	2.6%	(116.1%)
Proceeds on disposal of PPE	2 500	303	12.1%	(10)	(.4%)	293	11.7%	64	2.6%	(116.1%)
Decrease in non-current debtors	2	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(94 366)	(10 524)	11.2%	(22 956)	24.3%	(33 480)	35.5%	(7 618)	15.6%	201.4%
Capital assets	(94 366)	(10 524)	11.2%	(22 956)	24.3%	(33 480)	35.5%	(7 618)	15.6%	201.4%
Net Cash from/(used) Investing Activities	(91 864)	(10 220)	11.1%	(22 967)	25.0%	(33 187)	36.1%	(7 554)	16.1%	204.0%
Cash Flow from Financing Activities										
Receipts	70 904	175	.2%	149	.2%	323	.5%	175	.6%	(15.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	70 694	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	210	175	83.3%	149	70.7%	323	154.0%	175	171.1%	(15.2%)
Payments	(15 738)	-	-	(8 428)	53.6%	(8 428)	53.6%	(7 652)	49.0%	10.1%
Repayment of borrowing	(15 738)	-	-	(8 428)	53.6%	(8 428)	53.6%	(7 652)	49.0%	10.1%
Net Cash from/(used) Financing Activities	55 166	175	.3%	(8 279)	(15.0%)	(8 104)	(14.7%)	(7 476)	(19.9%)	10.7%
Net Increase/(Decrease) in cash held	(2 164)	5 752	(265.9%)	(14 263)	659.2%	(8 511)	393.4%	(8 061)	(14.3%)	76.9%
Cash/cash equivalents at the year begin:	149 869	219 860	146.7%	225 612	150.5%	219 860	146.7%	219 663	175.8%	2.7%
Cash/cash equivalents at the year end:	147 705	225 612	152.7%	211 350	143.1%	211 350	143.1%	211 602	173.8%	(.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 928	50.2%	505	5.1%	346	3.5%	4 045	41.2%	9 824	16.8%	384	3.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 912	73.7%	610	4.1%	277	1.9%	3 012	20.3%	14 810	25.3%	40	.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	8 900	55.6%	580	3.6%	339	2.1%	6 185	38.6%	16 004	27.3%	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 730	37.1%	355	4.8%	257	3.5%	4 012	54.5%	7 354	12.6%	264	3.6%	-	-
Receivables from Exchange Transactions - Waste Management	2 587	52.0%	349	7.0%	255	5.1%	1 783	35.9%	4 974	8.5%	234	4.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	4	-	-	-
Interest on Arrear Debtor Accounts	362	16.6%	168	7.7%	110	5.1%	1 540	70.6%	2 181	3.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	659	19.3%	117	3.4%	87	2.5%	2 550	74.7%	3 412	5.8%	223	6.5%	-	-
Total By Income Source	31 078	53.1%	2 683	4.6%	1 671	2.9%	23 126	39.5%	58 559	100.0%	1 150	2.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	809	41.3%	94	4.8%	53	2.7%	1 002	51.2%	1 958	3.3%	-	-	-	-
Commercial	8 120	74.4%	466	4.3%	165	1.5%	2 159	19.8%	10 909	18.6%	-	-	-	-
Households	22 150	48.5%	2 123	4.6%	1 453	3.2%	19 965	43.7%	45 691	78.0%	1 150	2.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 078	53.1%	2 683	4.6%	1 671	2.9%	23 126	39.5%	58 559	100.0%	1 150	2.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8 063	100.0%	-	-	-	-	-	-	8 063	97.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	192	100.0%	-	-	-	-	-	-	192	2.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	100.0%	-	-	-	-	-	-	18	.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 272	100.0%	-	-	-	-	-	-	8 272	100.0%

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8000
Financial Manager	Mrs Lien Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	962 885	211 671	22.0%	221 105	23.0%	432 776	44.9%	185 657	61.8%	19.1%
Property rates	117 329	33 681	28.7%	28 753	24.5%	62 434	53.2%	(81)	100.4%	(35 803.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	80	-	(100.0%)
Service charges - electricity revenue	404 574	102 132	25.2%	107 406	26.5%	209 537	51.8%	94 183	49.0%	14.0%
Service charges - water revenue	118 463	15 269	12.9%	25 704	21.7%	40 973	34.6%	24 633	45.6%	4.3%
Service charges - sanitation revenue	63 512	13 931	21.9%	12 652	19.9%	26 583	41.9%	(5 673)	120.0%	(323.0%)
Service charges - refuse revenue	56 304	13 016	23.1%	13 525	24.0%	26 541	47.1%	10 939	51.4%	23.6%
Service charges - other	-	(3 508)	-	(1 563)	-	(5 071)	-	3 135	-	(149.9%)
Rental of facilities and equipment	5 400	1 391	25.8%	1 808	33.5%	3 199	59.2%	1 374	56.3%	31.7%
Interest earned - external investments	37 500	10 067	26.8%	10 431	27.8%	20 498	54.7%	9 425	58.1%	10.7%
Interest earned - outstanding debtors	1 879	375	20.0%	457	24.3%	832	44.3%	446	37.5%	2.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 939	2 974	60.2%	2 633	53.3%	5 607	113.5%	677	4.1%	289.2%
Licences and permits	1 133	316	27.9%	308	27.2%	624	55.1%	281	56.9%	9.7%
Agency services	6 000	1 573	26.2%	1 707	28.5%	3 281	54.7%	1 402	56.6%	21.7%
Transfers recognised - operational	119 892	9 628	8.0%	8 304	6.9%	17 932	15.0%	41 902	74.8%	(80.2%)
Other own revenue	25 081	10 826	43.2%	8 978	35.8%	19 805	79.0%	2 936	33.1%	205.8%
Gains on disposal of PPE	879	-	-	-	-	-	-	-	-	-
Operating Expenditure	983 307	176 634	18.0%	189 121	19.2%	365 755	37.2%	216 067	40.8%	(12.5%)
Employee related costs	291 147	67 895	23.3%	66 631	22.9%	134 526	46.2%	62 047	43.8%	7.4%
Remuneration of councillors	11 928	2 771	23.2%	2 771	23.2%	5 542	46.5%	2 486	44.7%	11.5%
Debt impairment	18 722	370	2.0%	332	1.8%	701	3.7%	731	2.3%	(54.6%)
Depreciation and asset impairment	78 304	-	-	-	-	-	-	32 931	45.1%	(100.0%)
Finance charges	4 992	-	-	1 653	33.1%	1 653	33.1%	1 588	46.8%	4.1%
Bulk purchases	285 789	70 101	24.5%	62 358	21.8%	132 459	46.3%	58 665	45.9%	6.3%
Other Materials	81 813	7 848	9.6%	9 085	11.1%	16 933	20.7%	3 282	6.4%	176.8%
Contracted services	145 910	16 526	11.3%	30 535	20.9%	47 061	32.3%	11 492	16.7%	165.7%
Transfers and grants	5 816	1 328	22.8%	1 722	29.6%	3 050	52.4%	390	18.5%	341.4%
Other expenditure	57 432	9 795	17.1%	14 035	24.4%	23 830	41.5%	42 455	99.7%	(66.9%)
Loss on disposal of PPE	1 454	-	-	-	-	-	-	-	.1%	-
Surplus/(Deficit)	(20 422)	35 037		31 983		67 020		(30 411)		
Transfers recognised - capital	51 938	44 168	85.0%	43 109	83.0%	87 277	168.0%	6 949	46.2%	520.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	329	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	31 516	79 206		75 092		154 297		(23 132)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 516	79 206		75 092		154 297		(23 132)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 516	79 206		75 092		154 297		(23 132)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 516	79 206		75 092		154 297		(23 132)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	181 755	14 173	7.8%	31 936	17.6%	46 109	25.4%	32 427	42.7%	(1.5%)
National Government	31 113	4 178	13.4%	9 433	30.3%	13 612	43.7%	5 699	45.5%	65.5%
Provincial Government	15 000	2 049	13.7%	2 389	15.9%	4 438	29.6%	1 250	256.2%	91.1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 113	6 227	13.5%	11 822	25.6%	18 049	39.1%	6 949	52.5%	70.1%
Borrowing	40 020	121	.3%	2 902	7.3%	3 023	7.6%	421	7.5%	589.4%
Internally generated funds	93 442	7 146	7.6%	16 681	17.9%	23 827	25.5%	24 337	41.0%	(31.5%)
Public contributions and donations	2 180	679	31.2%	530	24.3%	1 210	55.5%	720	78.3%	(26.3%)
Capital Expenditure Standard Classification	181 755	14 173	7.8%	31 936	17.6%	46 109	25.4%	32 427	42.7%	(1.5%)
Governance and Administration	8 938	530	5.9%	2 596	29.0%	3 126	35.0%	767	22.8%	238.4%
Executive & Council	843	11	1.3%	700	83.1%	712	84.5%	51	6.4%	1 263.0%
Budget & Treasury Office	8 096	519	6.4%	1 888	23.3%	2 407	29.7%	45	16.2%	4 118.7%
Corporate Services	-	-	-	7	-	7	-	671	27.5%	(99.0%)
Community and Public Safety	25 201	2 797	11.1%	4 997	19.8%	7 794	30.9%	3 999	85.8%	25.0%
Community & Social Services	360	5	1.4%	87	24.1%	92	25.5%	1 801	117.7%	(95.2%)
Sport And Recreation	4 196	165	3.9%	850	20.3%	1 015	24.2%	466	33.4%	82.4%
Public Safety	5 395	271	5.0%	1 186	22.0%	1 457	27.0%	481	62.6%	146.4%
Housing	15 250	2 356	15.5%	2 874	18.8%	5 231	34.3%	1 250	2 096.9%	129.9%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 653	4 181	16.3%	5 035	19.6%	9 216	35.9%	2 825	23.4%	78.2%
Planning and Development	3 320	186	5.6%	1 580	47.6%	1 766	53.2%	748	61.4%	111.1%
Road Transport	22 197	3 995	18.0%	3 455	15.6%	7 450	33.6%	2 077	21.0%	66.4%
Environmental Protection	135	-	-	-	-	-	-	-	-	-
Trading Services	121 963	6 665	5.5%	19 308	15.8%	25 973	21.3%	24 836	44.0%	(22.3%)
Electricity	27 317	2 256	8.3%	6 480	23.7%	8 737	32.0%	8 035	41.0%	(19.3%)
Water	33 125	946	2.9%	2 806	8.5%	3 752	11.3%	10 610	47.2%	(73.6%)
Waste Water Management	48 041	3 276	6.8%	6 930	14.4%	10 206	21.2%	4 218	35.9%	64.3%
Waste Management	13 480	187	1.4%	3 092	22.9%	3 279	24.3%	1 973	103.4%	56.8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	992 815	255 844	25.8%	262 697	26.5%	518 542	52.2%	238 256	49.0%	10.3%
Property rates, penalties and collection charges	116 244	33 681	29.0%	28 753	24.7%	62 434	53.7%	28 537	47.1%	.8%
Service charges	649 991	140 839	21.7%	157 723	24.3%	298 563	45.9%	150 855	46.8%	4.6%
Other revenue	14 993	17 085	114.0%	13 920	92.8%	31 005	206.8%	6 670	21.0%	108.7%
Government - operating	121 892	9 628	7.9%	8 304	6.8%	17 932	14.7%	31 797	70.2%	(73.9%)
Government - capital	49 938	44 168	88.4%	43 109	86.3%	87 277	174.8%	10 848	69.4%	297.4%
Interest	39 758	10 442	26.3%	10 888	27.4%	21 331	53.7%	9 550	55.0%	14.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(838 021)	(176 307)	21.0%	(189 226)	22.6%	(365 533)	43.6%	(205 885)	48.2%	(8.1%)
Suppliers and employees	(827 679)	(174 936)	21.1%	(185 851)	22.5%	(360 787)	43.6%	(203 906)	48.4%	(8.9%)
Finance charges	(4 992)	(43)	.9%	(1 653)	33.1%	(1 696)	34.0%	(1 588)	46.9%	4.1%
Transfers and grants	(5 350)	(1 328)	24.8%	(1 722)	32.2%	(3 050)	57.0%	(390)	18.5%	341.4%
Net Cash from/(used) Operating Activities	154 794	79 538	51.4%	73 471	47.5%	153 009	98.8%	32 372	55.8%	127.0%
Cash Flow from Investing Activities										
Receipts	(4 601)	(76 646)	1 665.9%	(35 012)	761.0%	(111 658)	2 426.9%	(2 940)	56.8%	1 090.8%
Proceeds on disposal of PPE	7 299	112	1.5%	-	-	112	1.5%	-	-	-
Decrease in non-current debtors	-	(1 165)	-	61	-	(1 104)	-	-	-	(100.0%)
Decrease in other non-current receivables	100	-	-	-	-	-	-	60	(220.7%)	(100.0%)
Decrease (increase) in non-current investments	(12 000)	(75 593)	629.9%	(35 073)	292.3%	(110 666)	922.2%	(3 000)	50.0%	1 069.1%
Payments	(181 755)	(14 173)	7.8%	(31 945)	17.6%	(46 118)	25.4%	(32 428)	42.7%	(1.5%)
Capital assets	(181 755)	(14 173)	7.8%	(31 945)	17.6%	(46 118)	25.4%	(32 428)	42.7%	(1.5%)
Net Cash from/(used) Investing Activities	(186 356)	(90 819)	48.7%	(66 957)	35.9%	(157 776)	84.7%	(35 368)	43.8%	89.3%
Cash Flow from Financing Activities										
Receipts	41 108	682	1.7%	281	.7%	963	2.3%	(757)	(.4%)	(137.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 020	-	-	-	-	-	-	(1 366)	(24.4%)	(100.0%)
Increase (decrease) in consumer deposits	1 088	682	62.7%	281	25.9%	963	88.5%	609	123.3%	(53.8%)
Payments	(5 984)	(8)	.1%	(1 585)	26.5%	(1 592)	26.6%	46	2.1%	(3 529.9%)
Repayment of borrowing	(5 984)	(8)	.1%	(1 585)	26.5%	(1 592)	26.6%	46	2.1%	(3 529.9%)
Net Cash from/(used) Financing Activities	35 124	674	1.9%	(1 303)	(3.7%)	(629)	(1.8%)	(711)	(4.9%)	83.4%
Net Increase/(Decrease) in cash held	3 562	(10 607)	(297.8%)	5 210	146.3%	(5 397)	(151.5%)	(3 707)	7.1%	(240.5%)
Cash/cash equivalents at the year begin:	358 908	14 350	4.0%	3 742	1.0%	14 350	4.0%	418 869	128.0%	(99.1%)
Cash/cash equivalents at the year end:	362 470	3 742	1.0%	8 952	2.5%	8 952	2.5%	415 161	140.6%	(97.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 886	55.9%	1 067	6.0%	581	3.3%	6 165	34.8%	17 698	24.9%	418	2.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 833	83.3%	1 339	5.1%	455	1.7%	2 568	9.8%	26 195	36.9%	125	.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	8 035	57.7%	775	5.6%	419	3.0%	4 698	33.7%	13 927	19.6%	472	3.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	4 668	52.2%	608	6.8%	314	3.5%	3 348	37.5%	8 938	12.6%	14	.2%	-	-
Receivables from Exchange Transactions - Waste Management	4 273	76.1%	387	6.9%	161	2.9%	790	14.1%	5 612	7.9%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	3.0%	3	1.9%	2	1.5%	142	93.6%	151	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 350)	581.5%	781	(54.4%)	452	(31.5%)	5 682	(395.7%)	(1 436)	(2.0%)	102	(7.1%)	-	-
Total By Income Source	40 349	56.8%	4 960	7.0%	2 384	3.4%	23 392	32.9%	71 085	100.0%	1 131	1.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 191	62.0%	250	7.1%	28	.8%	1 063	30.1%	3 532	5.0%	-	-	-	-
Commercial	20 639	68.8%	1 474	4.9%	1 011	3.4%	6 890	23.0%	30 014	42.2%	-	-	-	-
Households	17 519	46.7%	3 235	8.6%	1 346	3.6%	15 439	41.1%	37 539	52.8%	1 131	3.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 349	56.8%	4 960	7.0%	2 384	3.4%	23 392	32.9%	71 085	100.0%	1 131	1.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	58	9.0%	588	91.0%	-	-	-	-	646	9.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 864	94.6%	319	5.1%	19	.3%	-	-	6 201	90.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 922	86.5%	907	13.2%	19	.3%	-	-	6 847	100.0%

Contact Details

Municipal Manager	Adv T. GILIOMEE	044 606 5003
Financial Manager	Mr D M Asmal	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 918 574	418 234	21.8%	297 616	15.5%	715 850	37.3%	391 813	42.9%	(24.0%)
Property rates	254 955	81 725	32.1%	62 345	24.5%	144 070	56.5%	39 255	40.4%	58.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	647 628	139 215	21.5%	171 261	26.4%	310 476	47.9%	153 451	50.9%	11.6%
Service charges - water revenue	134 199	22 328	16.6%	(24 366)	(18.2%)	(2 038)	(1.5%)	33 062	46.8%	(173.7%)
Service charges - sanitation revenue	89 395	24 089	26.9%	23 921	26.8%	48 009	53.7%	22 263	64.1%	7.4%
Service charges - refuse revenue	77 805	20 297	26.1%	20 242	26.0%	40 540	52.1%	17 537	61.9%	15.4%
Service charges - other	-	3	-	1	-	4	-	1 117	821.6%	(99.9%)
Rental of facilities and equipment	5 596	1 991	35.6%	387	6.9%	2 378	42.5%	353	48.7%	9.7%
Interest earned - external investments	38 610	10 767	27.9%	8 071	20.9%	18 838	48.8%	368	17.4%	2 092.9%
Interest earned - outstanding debtors	5 805	904	15.6%	2 096	36.1%	3 000	51.7%	266	15.7%	689.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	72 569	3 472	4.8%	3 445	4.7%	6 917	9.5%	2 959	9.7%	16.4%
Licences and permits	3 345	896	26.8%	746	22.3%	1 642	49.1%	742	50.5%	.5%
Agency services	8 427	7 177	85.2%	145	1.7%	7 323	86.9%	22 895	521.0%	(99.4%)
Transfers recognised - operational	473 230	77 865	16.5%	8 477	1.8%	86 342	18.2%	78 290	23.1%	(89.2%)
Other own revenue	107 010	27 505	25.7%	20 843	19.5%	48 348	45.2%	19 257	40.8%	8.2%
Gains on disposal of PPE	-	-	-	2	-	2	-	-	-	(100.0%)
Operating Expenditure	1 956 195	368 017	18.8%	413 425	21.1%	781 442	39.9%	498 346	40.1%	(17.0%)
Employee related costs	538 851	111 130	20.6%	132 992	24.7%	244 121	45.3%	126 586	50.2%	5.1%
Remuneration of councillors	18 649	5 362	28.8%	5 235	28.1%	10 597	56.8%	4 929	44.1%	6.2%
Debt impairment	67 987	5 591	8.2%	3 100	4.6%	8 690	12.8%	10 367	26.7%	(70.1%)
Depreciation and asset impairment	162 429	40 607	25.0%	27 073	16.7%	67 681	41.7%	78 478	50.0%	(65.5%)
Finance charges	32 340	23	.1%	17 988	55.6%	18 012	55.7%	19 140	50.2%	(6.0%)
Bulk purchases	439 392	104 370	23.8%	93 699	21.3%	198 069	45.1%	133 073	44.4%	(29.6%)
Other Materials	39 077	5 696	14.6%	8 389	21.5%	14 085	36.0%	6 386	32.5%	31.4%
Contracted services	543 703	76 651	14.1%	105 976	19.5%	182 627	33.6%	92 388	27.0%	14.7%
Transfers and grants	212	-	-	95	44.9%	95	44.9%	6	3.7%	1 628.9%
Other expenditure	112 919	18 620	16.5%	18 850	16.7%	37 470	33.2%	26 925	36.9%	(30.0%)
Loss on disposal of PPE	636	(33)	(5.1%)	27	4.3%	(5)	(.8%)	68	18.9%	(59.7%)
Surplus/(Deficit)	(37 621)	50 217		(115 809)		(65 592)		(106 533)		
Transfers recognised - capital	175 958	6 618	3.8%	19 355	11.0%	25 972	14.8%	25 921	13.0%	(25.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 337	56 835		(96 454)		(39 620)		(80 612)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	138 337	56 835		(96 454)		(39 620)		(80 612)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138 337	56 835		(96 454)		(39 620)		(80 612)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138 337	56 835		(96 454)		(39 620)		(80 612)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	429 111	27 847	6.5%	52 509	12.2%	80 355	18.7%	33 903	17.3%	54.9%
National Government	111 654	15 218	13.6%	27 785	24.9%	43 004	38.5%	16 478	23.5%	68.6%
Provincial Government	75 051	690	.9%	2 626	3.5%	3 316	4.4%	6 374	22.8%	(58.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	69	.2%	(100.0%)
Transfers recognised - capital	186 705	15 908	8.5%	30 411	16.3%	46 320	24.8%	22 921	20.0%	32.7%
Borrowing	81 544	568	.7%	1 395	1.7%	1 963	2.4%	1 618	8.8%	(13.8%)
Internally generated funds	160 861	11 371	7.1%	20 702	12.9%	32 073	19.9%	9 364	12.0%	121.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	429 111	27 847	6.5%	52 509	12.2%	80 355	18.7%	33 903	17.3%	54.9%
Governance and Administration	11 527	515	4.5%	1 734	15.0%	2 249	19.5%	1 269	7.5%	36.6%
Executive & Council	1 210	113	9.4%	281	23.2%	394	32.6%	277	2.8%	1.3%
Budget & Treasury Office	10 268	16	.2%	137	1.3%	153	1.5%	62	1.7%	122.9%
Corporate Services	50	386	772.5%	1 316	2 632.1%	1 702	3 404.6%	930	-	41.4%
Community and Public Safety	27 536	651	2.4%	2 109	7.7%	2 760	10.0%	2 841	24.9%	(25.8%)
Community & Social Services	6 466	69	1.1%	106	1.6%	175	2.7%	565	20.9%	(81.2%)
Sport And Recreation	12 572	461	3.7%	903	7.2%	1 365	10.9%	1 849	27.5%	(51.1%)
Public Safety	6 773	90	1.3%	592	8.7%	682	10.1%	304	122.1%	94.7%
Housing	1 377	-	-	402	29.2%	402	29.2%	33	7.0%	1 128.0%
Health	350	30	8.7%	106	30.2%	136	38.8%	91	44.4%	15.8%
Economic and Environmental Services	123 637	13 655	11.0%	21 681	17.5%	35 336	28.6%	13 258	20.2%	63.5%
Planning and Development	1 618	625	38.6%	202	12.5%	828	51.1%	85	69.3%	138.5%
Road Transport	122 019	13 030	10.7%	21 478	17.6%	34 508	28.3%	13 173	20.2%	63.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	266 148	12 998	4.9%	26 956	10.1%	39 954	15.0%	16 525	15.8%	63.1%
Electricity	49 412	2 495	5.0%	12 622	25.5%	15 117	30.6%	2 825	5.2%	346.8%
Water	63 862	3 058	4.8%	1 228	1.9%	4 286	6.7%	6 782	27.2%	(81.9%)
Waste Water Management	138 709	7 180	5.2%	12 291	8.9%	19 471	14.0%	6 555	21.5%	87.5%
Waste Management	14 164	265	1.9%	814	5.7%	1 080	7.6%	364	3.0%	123.9%
Other	263	28	10.5%	28	10.8%	56	21.3%	9	8.0%	204.8%

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 977 679	529 615	26.8%	388 365	19.6%	917 980	46.4%	101 464	27.2%	282.8%
Property rates, penalties and collection charges	244 757	81 725	33.4%	62 514	25.5%	144 239	58.9%	67 509	39.6%	(7.4%)
Service charges	911 065	205 932	22.6%	232 482	25.5%	438 414	48.1%	224 794	44.8%	3.4%
Other revenue	128 485	40 919	31.8%	24 477	19.1%	65 397	50.9%	(316 958)	(219.4%)	(107.7%)
Government - operating	473 230	156 237	33.0%	8 477	1.8%	164 714	34.8%	35 773	32.0%	(76.3%)
Government - capital	175 958	33 131	18.8%	49 159	27.9%	82 290	46.8%	86 147	78.2%	(42.9%)
Interest	44 183	11 671	26.4%	11 256	25.5%	22 927	51.9%	4 199	28.0%	168.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 593 101)	(618 009)	38.8%	14 492	(.9%)	(603 517)	37.9%	266 697	(15.6%)	(94.6%)
Suppliers and employees	(1 560 549)	(617 986)	39.6%	32 474	(2.1%)	(585 511)	37.5%	286 254	(17.4%)	(88.7%)
Finance charges	(32 340)	(23)	.1%	(17 983)	55.6%	(18 006)	55.7%	(19 140)	50.2%	(6.0%)
Transfers and grants	(212)	-	-	-	-	-	-	(417)	559.5%	(100.0%)
Net Cash from/(used) Operating Activities	384 578	(88 394)	(23.0%)	402 857	104.8%	314 463	81.8%	368 161	207.2%	9.4%
Cash Flow from Investing Activities										
Receipts	(133)	150 000	(112 602.5%)	(400 000)	300 273.2%	(250 000)	187 670.8%	(299 063)	(4 318.3%)	33.8%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	937	29.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(133)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	150 000	-	(400 000)	-	(250 000)	-	(300 000)	-	33.3%
Payments	(386 200)	(27 847)	7.2%	(52 509)	13.6%	(80 355)	20.8%	(12 579)	9.1%	317.4%
Capital assets	(386 200)	(27 847)	7.2%	(52 509)	13.6%	(80 355)	20.8%	(12 579)	9.1%	317.4%
Net Cash from/(used) Investing Activities	(386 333)	122 153	(31.6%)	(452 509)	117.1%	(330 355)	85.5%	(311 642)	177.6%	45.2%
Cash Flow from Financing Activities										
Receipts	72 655	-	-	-	-	-	-	650	5.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	69 865	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 790	-	-	-	-	-	-	650	79.2%	(100.0%)
Payments	(38 908)	-	-	(21 655)	55.7%	(21 655)	55.7%	(21 055)	51.3%	2.8%
Repayment of borrowing	(38 908)	-	-	(21 655)	55.7%	(21 655)	55.7%	(21 055)	51.3%	2.8%
Net Cash from/(used) Financing Activities	33 747	-	-	(21 655)	(64.2%)	(21 655)	(64.2%)	(20 405)	101.1%	6.1%
Net Increase/(Decrease) in cash held	31 992	33 759	105.5%	(71 307)	(222.9%)	(37 547)	(117.4%)	36 113	567.6%	(297.5%)
Cash/cash equivalents at the year begin:	519 028	862 579	166.2%	896 338	172.7%	862 579	166.2%	637 765	153.2%	40.5%
Cash/cash equivalents at the year end:	551 019	896 338	162.7%	825 031	149.7%	825 031	149.7%	673 878	188.0%	22.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 006	18.2%	2 998	3.4%	2 478	2.8%	66 654	75.6%	88 136	40.5%	4 536	5.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 092	84.5%	1 047	2.8%	350	1.0%	4 294	11.7%	36 782	16.9%	33	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	20 760	54.3%	1 885	4.9%	1 202	3.1%	14 378	37.6%	38 225	17.6%	330	.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	10 636	41.3%	1 147	4.4%	960	3.7%	13 034	50.6%	25 777	11.8%	2 080	8.1%	-	-
Receivables from Exchange Transactions - Waste Management	9 149	45.2%	979	4.8%	791	3.9%	9 339	46.1%	20 258	9.3%	1 786	8.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	34.3%	8	9.3%	7	8.0%	39	48.4%	81	-	15	17.9%	-	-
Interest on Arrear Debtor Accounts	516	5.7%	101	1.1%	96	1.1%	8 361	92.1%	9 074	4.2%	805	8.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 009)	1 733.8%	445	(64.3%)	370	(53.4%)	10 501	(1 516.1%)	(693)	(.3%)	141	(20.3%)	-	-
Total By Income Source	76 177	35.0%	8 610	4.0%	6 254	2.9%	126 601	58.2%	217 641	100.0%	9 725	4.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 462	79.5%	469	8.3%	152	2.7%	532	9.5%	5 615	2.6%	-	-	-	-
Commercial	26 921	75.9%	502	1.4%	263	.7%	7 783	21.9%	35 469	16.3%	-	-	-	-
Households	45 350	25.8%	7 618	4.3%	5 815	3.3%	117 067	66.6%	175 850	80.8%	-	-	-	-
Other	(556)	(78.6%)	22	3.0%	23	3.3%	1 219	172.3%	708	.3%	9 725	1 374.3%	-	-
Total By Customer Group	76 177	35.0%	8 610	4.0%	6 254	2.9%	126 601	58.2%	217 641	100.0%	9 725	4.5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	33 663	100.0%	-	-	-	-	-	-	33 663	76.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 525	100.0%	-	-	-	-	-	-	5 525	12.5%
VAT (output less input)	60	100.0%	-	-	-	-	-	-	60	.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 431	87.4%	550	10.8%	80	1.6%	8	.2%	5 070	11.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	43 680	98.6%	550	1.2%	80	.2%	8	-	44 318	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Mr Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	609 343	258 302	42.4%	114 608	18.8%	372 910	61.2%	117 357	61.9%	(2.3%)
Property rates	87 723	87 691	100.0%	550	.6%	88 241	100.6%	59	102.2%	833.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	236 916	60 199	25.4%	53 884	22.7%	114 083	48.2%	51 454	48.0%	4.7%
Service charges - water revenue	70 099	15 702	22.4%	15 211	21.7%	30 913	44.1%	15 250	47.6%	(.3%)
Service charges - sanitation revenue	32 685	32 379	99.1%	(383)	(1.2%)	31 996	97.9%	324	102.8%	(218.5%)
Service charges - refuse revenue	17 216	17 816	103.5%	(290)	(1.7%)	17 526	101.8%	(21)	97.4%	1 270.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 571	462	29.4%	421	26.8%	883	56.2%	441	55.4%	(4.5%)
Interest earned - external investments	4 482	1 596	35.6%	764	17.1%	2 360	52.7%	940	56.0%	(18.7%)
Interest earned - outstanding debtors	6 682	1 764	26.4%	2 007	30.0%	3 771	56.4%	2 172	61.3%	(7.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 836	247	1.8%	255	1.8%	503	3.6%	368	7.2%	(30.7%)
Licences and permits	-	-	-	-	-	-	-	4 388	46.6%	(100.0%)
Agency services	3 104	2 007	64.7%	1 680	54.1%	3 687	118.8%	-	-	(100.0%)
Transfers recognised - operational	109 019	33 022	30.3%	33 331	30.6%	66 353	60.9%	33 987	55.6%	(1.9%)
Other own revenue	26 010	5 416	20.8%	7 177	27.6%	12 593	48.4%	7 997	69.9%	(10.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	655 203	125 850	19.2%	152 078	23.2%	277 928	42.4%	148 119	43.7%	2.7%
Employee related costs	263 061	49 541	18.8%	60 214	22.9%	109 755	41.7%	52 756	45.5%	14.1%
Remuneration of councillors	11 154	2 545	22.8%	2 634	23.6%	5 179	46.4%	2 475	45.6%	6.4%
Debt impairment	9 962	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 507	5 627	25.0%	5 627	25.0%	11 254	50.0%	4 082	41.7%	37.9%
Finance charges	19 266	1 873	9.7%	4 715	24.5%	6 588	34.2%	3 385	48.9%	39.3%
Bulk purchases	166 372	38 341	23.0%	32 876	19.8%	71 217	42.8%	32 555	44.4%	1.0%
Other Materials	26 370	5 298	20.1%	5 181	19.6%	10 479	39.7%	-	-	(100.0%)
Contracted services	22 309	1 709	7.7%	3 425	15.4%	5 134	23.0%	9 700	68.1%	(64.7%)
Transfers and grants	2 250	163	7.2%	572	25.4%	735	32.7%	355	57.9%	61.2%
Other expenditure	111 952	20 754	18.5%	36 834	32.9%	57 588	51.4%	42 811	42.9%	(14.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 860)	132 452		(37 470)		94 982		(30 763)		
Transfers recognised - capital	50 441	4 586	9.1%	933	1.8%	5 518	10.9%	4 555	13.0%	(79.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 581	137 037		(36 537)		100 500		(26 207)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 581	137 037		(36 537)		100 500		(26 207)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 581	137 037		(36 537)		100 500		(26 207)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 581	137 037		(36 537)		100 500		(26 207)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	58 732	5 648	9.6%	8 956	15.2%	14 604	24.9%	11 048	32.9%	(18.9%)
National Government	41 936	4 343	10.4%	4 999	11.9%	9 342	22.3%	9 297	32.3%	(46.2%)
Provincial Government	1 926	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 862	4 343	9.9%	4 999	11.4%	9 342	21.3%	9 297	32.3%	(46.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 870	1 305	8.8%	3 957	26.6%	5 262	35.4%	1 752	35.6%	125.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 732	5 648	9.6%	8 956	15.2%	14 604	24.9%	11 048	32.9%	(18.9%)
Governance and Administration	5 141	84	1.6%	228	4.4%	311	6.1%	278	15.2%	(18.0%)
Executive & Council	2 715	9	.3%	71	2.6%	80	2.9%	-	-	(100.0%)
Budget & Treasury Office	2 426	74	3.1%	157	6.5%	231	9.5%	278	14.6%	(43.4%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 721	1 138	9.7%	1 263	10.8%	2 401	20.5%	730	18.5%	73.1%
Community & Social Services	3 376	-	-	-	-	-	-	35	9.9%	(100.0%)
Sport And Recreation	7 195	571	7.9%	895	12.4%	1 466	20.4%	46	1.2%	1 857.5%
Public Safety	1 149	568	49.4%	368	32.0%	935	81.4%	649	399.4%	(43.3%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 712	92	3.4%	1 631	60.1%	1 723	63.5%	5 125	109.3%	(68.2%)
Planning and Development	230	-	-	202	87.9%	202	87.9%	-	-	(100.0%)
Road Transport	2 482	92	3.7%	1 429	57.6%	1 520	61.3%	5 125	109.3%	(72.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39 158	4 335	11.1%	5 835	14.9%	10 169	26.0%	4 916	22.5%	18.7%
Electricity	4 639	128	2.8%	217	4.7%	345	7.4%	4 569	66.9%	(95.3%)
Water	29 739	3 519	11.8%	1 832	6.2%	5 351	18.0%	258	3.4%	609.0%
Waste Water Management	1 304	561	43.0%	3 786	290.2%	4 347	333.2%	89	4.1%	4 143.6%
Waste Management	3 477	127	3.6%	-	-	127	3.6%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	642 324	246 921	38.4%	259 179	40.4%	506 100	78.8%	229 138	64.7%	13.1%
Property rates, penalties and collection charges	85 091	25 084	29.5%	18 558	21.8%	43 643	51.3%	22 160	73.2%	(16.3%)
Service charges	346 209	98 492	28.4%	95 429	27.6%	193 921	56.0%	87 277	45.8%	9.3%
Other revenue	40 600	65 322	160.9%	87 591	215.7%	152 913	376.6%	47 406	130.5%	84.8%
Government - operating	109 019	43 532	39.9%	45 593	41.8%	89 126	81.8%	47 509	82.7%	(4.0%)
Government - capital	50 441	12 814	25.4%	10 862	21.5%	23 676	46.9%	24 167	90.3%	(55.1%)
Interest	10 964	1 677	15.3%	1 145	10.4%	2 821	25.7%	618	15.5%	85.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(586 177)	(207 927)	35.5%	(222 571)	38.0%	(430 499)	73.4%	(155 997)	53.8%	42.7%
Suppliers and employees	(564 661)	(205 891)	36.5%	(208 232)	36.9%	(414 123)	73.3%	(152 612)	50.2%	36.4%
Finance charges	(19 266)	(1 873)	9.7%	(13 767)	71.5%	(15 641)	81.2%	(3 385)	362.4%	306.7%
Transfers and grants	(2 250)	(163)	7.2%	(572)	25.4%	(735)	32.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	56 147	38 994	69.5%	36 608	65.2%	75 602	134.7%	73 141	208.1%	(49.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(52 858)	(5 630)	10.7%	(19 745)	37.4%	(25 375)	48.0%	(12 101)	35.8%	63.2%
Capital assets	(52 858)	(5 630)	10.7%	(19 745)	37.4%	(25 375)	48.0%	(12 101)	35.8%	63.2%
Net Cash from/(used) Investing Activities	(52 858)	(5 630)	10.7%	(19 745)	37.4%	(25 375)	48.0%	(12 101)	35.8%	63.2%
Cash Flow from Financing Activities										
Receipts	704	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	704	-	-	-	-	-	-	-	-	-
Payments	(8 929)	-	-	(4 783)	53.6%	(4 783)	53.6%	(4 336)	42.9%	10.3%
Repayment of borrowing	(8 929)	-	-	(4 783)	53.6%	(4 783)	53.6%	(4 336)	42.9%	10.3%
Net Cash from/(used) Financing Activities	(8 226)	-	-	(4 783)	58.2%	(4 783)	58.2%	(4 336)	42.9%	10.3%
Net Increase/(Decrease) in cash held	(4 937)	33 364	(675.7%)	12 080	(244.7%)	45 443	(920.4%)	56 705	(3 798.1%)	(78.7%)
Cash/cash equivalents at the year begin:	40 218	69 342	172.4%	102 706	255.4%	69 342	172.4%	47 773	93.0%	115.0%
Cash/cash equivalents at the year end:	35 281	102 706	291.1%	114 786	325.3%	114 786	325.3%	104 478	374.4%	9.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 280	9.3%	1 316	5.4%	886	3.6%	19 980	81.7%	24 462	15.4%	11 597	47.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 059	65.9%	582	2.7%	294	1.4%	6 382	29.9%	21 318	13.4%	8 663	40.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	43 810	72.3%	781	1.3%	2 824	4.7%	13 197	21.8%	60 611	38.1%	4 637	7.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	15 798	59.4%	382	1.4%	635	2.4%	9 767	36.7%	26 582	16.7%	11 654	43.8%	-	-
Receivables from Exchange Transactions - Waste Management	11 181	54.1%	317	1.5%	421	2.0%	8 762	42.4%	20 681	13.0%	12 150	58.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	2	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	5 592	-	-	-
Other	308	5.5%	178	3.2%	585	10.5%	4 520	80.9%	5 591	3.5%	-	-	-	-
Total By Income Source	87 436	54.9%	3 556	2.2%	5 644	3.5%	62 608	39.3%	159 245	100.0%	54 294	34.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 132)	(42.8%)	244	9.2%	2 236	84.5%	1 298	49.1%	2 646	1.7%	-	-	-	-
Commercial	6 745	50.2%	464	3.4%	730	5.4%	5 504	40.9%	13 443	8.4%	430	3.2%	-	-
Households	81 823	57.2%	2 849	2.0%	2 678	1.9%	55 807	39.0%	143 157	89.9%	51 307	35.8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	2 557	-	-	-
Total By Customer Group	87 436	54.9%	3 556	2.2%	5 644	3.5%	62 608	39.3%	159 245	100.0%	54 294	34.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 465	100.0%	-	-	-	-	-	-	9 465	15.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 902	100.0%	-	-	-	-	-	-	2 902	4.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	440	6.0%	2 423	33.0%	-	-	4 489	61.1%	7 352	12.1%
Auditor-General	-	-	1 891	100.0%	-	-	-	-	1 891	3.1%
Other	39 007	100.0%	-	-	-	-	-	-	39 007	64.4%
Total	51 815	85.5%	4 313	7.1%	-	-	4 489	7.4%	60 617	100.0%

Contact Details

Municipal Manager	Mr A. Paulse (Acting)	044 203 3004
Financial Manager	Mr F. Lotter	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	662 413	176 095	26.6%	218 896	33.0%	394 991	59.6%	134 737	46.1%	62.5%
Property rates	130 947	35 309	27.0%	27 944	21.3%	63 253	48.3%	26 287	54.3%	6.3%
Property rates - penalties and collection charges	-	567	-	689	-	1 256	-	441	-	56.3%
Service charges - electricity revenue	165 844	33 164	20.0%	40 030	24.1%	73 195	44.1%	31 188	44.2%	28.4%
Service charges - water revenue	67 808	18 921	27.9%	20 115	29.7%	39 037	57.6%	16 250	48.0%	23.8%
Service charges - sanitation revenue	53 310	20 185	37.9%	19 609	36.8%	39 794	74.6%	10 903	41.6%	79.8%
Service charges - refuse revenue	31 443	11 652	37.1%	11 519	36.6%	23 170	73.7%	6 508	39.9%	77.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 560	244	15.6%	237	15.2%	481	30.8%	349	38.7%	(32.1%)
Interest earned - external investments	8 842	2 331	26.4%	1 420	16.1%	3 750	42.4%	2 886	49.3%	(50.8%)
Interest earned - outstanding debtors	5 654	1 925	34.1%	2 457	43.5%	4 382	77.5%	1 524	54.0%	61.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	23 813	197	.8%	27 438	115.2%	27 634	116.0%	2 171	17.9%	1 163.8%
Licences and permits	2 500	159	6.3%	160	6.4%	319	12.7%	246	4.1%	(35.0%)
Agency services	1 372	284	20.7%	833	60.7%	1 117	81.4%	409	31.0%	103.6%
Transfers recognised - operational	149 028	49 758	33.4%	63 246	42.4%	113 004	75.8%	33 781	51.8%	87.2%
Other own revenue	19 511	1 399	7.2%	3 199	16.4%	4 599	23.6%	1 794	22.5%	78.4%
Gains on disposal of PPE	782	-	-	-	-	-	-	-	-	-
Operating Expenditure	617 565	116 902	18.9%	171 314	27.7%	288 216	46.7%	149 421	43.3%	14.7%
Employee related costs	209 541	48 812	23.3%	58 765	28.0%	107 578	51.3%	58 646	51.9%	.2%
Remuneration of councillors	7 047	1 394	19.8%	1 431	20.3%	2 825	40.1%	1 314	47.6%	8.9%
Debt impairment	20 112	5 028	25.0%	6 020	29.9%	11 048	54.9%	5 235	48.7%	15.0%
Depreciation and asset impairment	29 908	7 570	25.3%	7 807	26.1%	15 377	51.4%	13 064	48.1%	(40.2%)
Finance charges	17 805	237	1.3%	8 576	48.2%	8 813	49.5%	8 056	49.3%	6.4%
Bulk purchases	112 024	16 545	14.8%	37 705	33.7%	54 249	48.4%	21 907	45.6%	72.1%
Other Materials	3 237	520	16.1%	1 135	35.1%	1 655	51.1%	4 858	139.7%	(76.6%)
Contracted services	139 445	21 590	15.5%	35 895	25.7%	57 484	41.2%	21 086	114.2%	70.2%
Transfers and grants	11 500	2 595	22.6%	364	3.2%	2 959	25.7%	-	-	(100.0%)
Other expenditure	66 946	12 611	18.8%	13 616	20.3%	26 227	39.2%	15 254	14.2%	(10.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	44 848	59 193		47 582		106 775		(14 685)		
Transfers recognised - capital	38 545	7 130	18.5%	10 654	27.6%	17 783	46.1%	4 386	11.1%	142.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 393	66 322		58 236		124 558		(10 299)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	83 393	66 322		58 236		124 558		(10 299)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 393	66 322		58 236		124 558		(10 299)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 393	66 322		58 236		124 558		(10 299)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	81 969	13 252	16.2%	22 673	27.7%	35 925	43.8%	13 084	18.4%	73.3%
National Government	24 211	5 811	24.0%	4 741	19.6%	10 552	43.6%	6 461	14.9%	(26.6%)
Provincial Government	10 703	-	-	134	1.3%	134	1.3%	1 285	63.5%	(89.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 914	5 811	16.6%	4 875	14.0%	10 686	30.6%	7 746	17.0%	(37.1%)
Borrowing	-	-	-	-	-	-	-	2 328	6.1%	(100.0%)
Internally generated funds	47 055	7 441	15.8%	17 798	37.8%	25 239	53.6%	3 011	37.2%	491.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 969	13 252	16.2%	22 673	27.7%	35 925	43.8%	13 084	18.4%	73.3%
Governance and Administration	2 092	211	10.1%	294	14.0%	505	24.1%	4 634	371.2%	(93.7%)
Executive & Council	-	-	-	-	-	-	-	4 510	-	(100.0%)
Budget & Treasury Office	2 092	82	3.9%	130	6.2%	212	10.2%	36	1.1%	261.1%
Corporate Services	-	129	-	164	-	292	-	88	-	85.9%
Community and Public Safety	6 032	2 300	38.1%	595	9.9%	2 895	48.0%	1 661	9.6%	(64.2%)
Community & Social Services	703	190	27.0%	584	83.0%	773	109.9%	78	.5%	644.5%
Sport And Recreation	4 978	2 110	42.4%	-	-	2 110	42.4%	606	-	(100.0%)
Public Safety	350	-	-	12	3.3%	12	3.3%	977	32.0%	(98.8%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 318	4 830	17.7%	7 945	29.1%	12 775	46.8%	739	3.9%	974.5%
Planning and Development	2 094	0	-	-	-	0	-	2	7.0%	(100.0%)
Road Transport	25 224	4 830	19.1%	7 945	31.5%	12 774	50.6%	737	3.9%	977.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	46 527	5 912	12.7%	11 539	24.8%	17 451	37.5%	5 725	7.9%	101.5%
Electricity	12 306	821	6.7%	1 771	14.4%	2 592	21.1%	792	2.8%	123.6%
Water	13 820	1 056	7.6%	4 404	31.9%	5 461	39.5%	4 755	14.7%	(7.4%)
Waste Water Management	19 402	4 025	20.7%	5 343	27.5%	9 367	48.3%	178	1.7%	2 898.3%
Waste Management	1 000	10	1.0%	21	2.1%	31	3.1%	-	-	(100.0%)
Other	-	-	-	2 300	-	2 300	-	324	-	609.4%

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	649 701	126 679	19.5%	197 120	30.3%	323 798	49.8%	168 219	51.7%	17.2%
Property rates, penalties and collection charges	121 803	30 366	24.9%	39 612	32.5%	69 978	57.5%	39 214	65.1%	1.0%
Service charges	296 172	63 787	21.5%	70 889	23.9%	134 676	45.5%	63 618	43.1%	11.4%
Other revenue	30 053	3 661	12.2%	21 143	70.4%	24 803	82.5%	4 826	51.1%	338.1%
Government - operating	149 028	16 527	11.1%	48 966	32.9%	65 493	43.9%	31 520	49.7%	55.3%
Government - capital	38 545	10 850	28.1%	12 100	31.4%	22 950	59.5%	25 625	78.5%	(52.8%)
Interest	14 101	1 489	10.6%	4 409	31.3%	5 898	41.8%	3 416	44.5%	29.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(544 409)	(111 818)	20.5%	(153 348)	28.2%	(265 166)	48.7%	(129 837)	36.9%	18.1%
Suppliers and employees	(517 337)	(108 986)	21.1%	(144 408)	27.9%	(253 394)	49.0%	(115 138)	35.4%	25.4%
Finance charges	(15 572)	(237)	1.5%	(8 576)	55.1%	(8 813)	56.6%	(11 810)	72.2%	(27.4%)
Transfers and grants	(11 500)	(2 595)	22.6%	(364)	3.2%	(2 959)	25.7%	(2 889)	85.0%	(87.4%)
Net Cash from/(used) Operating Activities	105 292	14 860	14.1%	43 772	41.6%	58 632	55.7%	38 382	113.1%	14.0%
Cash Flow from Investing Activities										
Receipts	130	6 105	4 694.4%	-	-	6 105	4 694.4%	-	-	-
Proceeds on disposal of PPE	1 274	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2	3	157.9%	-	-	3	157.9%	-	-	-
Decrease (increase) in non-current investments	(1 146)	6 102	(532.6%)	-	-	6 102	(532.6%)	-	-	-
Payments	(66 470)	(13 252)	19.9%	(29 484)	44.4%	(42 736)	64.3%	(81 453)	80.6%	(63.8%)
Capital assets	(66 470)	(13 252)	19.9%	(29 484)	44.4%	(42 736)	64.3%	(81 453)	80.6%	(63.8%)
Net Cash from/(used) Investing Activities	(66 340)	(7 147)	10.8%	(29 484)	44.4%	(36 631)	55.2%	(81 453)	80.4%	(63.8%)
Cash Flow from Financing Activities										
Receipts	352	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	352	-	-	-	-	-	-	-	-	-
Payments	(19 223)	(185)	1.0%	(17 248)	89.7%	(17 432)	90.7%	(7 686)	43.0%	124.4%
Repayment of borrowing	(19 223)	(185)	1.0%	(17 248)	89.7%	(17 432)	90.7%	(7 686)	43.0%	124.4%
Net Cash from/(used) Financing Activities	(18 871)	(185)	1.0%	(17 248)	91.4%	(17 432)	92.4%	(7 686)	(38.9%)	124.4%
Net Increase/(Decrease) in cash held	20 081	7 528	37.5%	(2 959)	(14.7%)	4 569	22.8%	(50 758)	132.7%	(94.2%)
Cash/cash equivalents at the year begin:	179 852	136 997	76.2%	144 525	80.4%	136 997	76.2%	216 693	85.3%	(33.3%)
Cash/cash equivalents at the year end:	199 934	144 525	72.3%	141 566	70.8%	141 566	70.8%	165 935	93.3%	(14.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 873	14.0%	3 451	7.0%	3 313	6.7%	35 625	72.3%	49 263	24.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 191	42.4%	1 730	8.0%	1 240	5.7%	9 531	43.9%	21 692	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 033	18.0%	2 135	5.5%	1 442	3.7%	28 362	72.8%	38 972	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 384	13.8%	3 777	8.2%	3 590	7.8%	32 478	70.3%	46 230	23.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 704	10.5%	2 265	6.4%	2 109	6.0%	27 349	77.2%	35 427	17.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	185	2.7%	225	3.3%	450	6.5%	6 027	87.5%	6 886	3.5%	-	-	-	-
Total By Income Source	33 370	16.8%	13 584	6.8%	12 144	6.1%	139 372	70.2%	198 470	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	244	8.5%	213	7.4%	187	6.5%	2 241	77.7%	2 885	1.5%	-	-	-	-
Commercial	309	12.9%	310	12.9%	333	13.9%	1 448	60.3%	2 400	1.2%	-	-	-	-
Households	32 817	17.0%	13 061	6.8%	11 623	6.0%	135 683	70.2%	193 185	97.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 370	16.8%	13 584	6.8%	12 144	6.1%	139 372	70.2%	198 470	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 434	99.8%	4	.2%	-	-	-	-	2 438	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 434	99.8%	4	.2%	-	-	-	-	2 438	100.0%

Contact Details

Municipal Manager	Mr Thozamile Sompani (acting MM)	044 501 3172
Financial Manager	Mr Vincent Bongani Mkhefa	044 501 3024

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	914 544	421 566	46.1%	125 930	13.8%	547 496	59.9%	104 896	61.2%	20.1%
Property rates	215 403	217 538	101.0%	(3 365)	(1.6%)	214 173	99.4%	(4 006)	102.1%	(16.0%)
Property rates - penalties and collection charges	-	660	-	1 618	-	2 278	-	1 501	-	7.8%
Service charges - electricity revenue	250 865	69 107	27.5%	55 900	22.3%	125 007	49.8%	52 140	50.2%	7.2%
Service charges - water revenue	79 542	29 296	36.8%	12 387	15.6%	41 683	52.4%	11 301	57.8%	9.6%
Service charges - sanitation revenue	29 482	29 399	99.7%	329	1.1%	29 728	100.8%	232	107.1%	41.6%
Service charges - refuse revenue	26 323	22 693	86.2%	(316)	(1.2%)	22 377	85.0%	80	100.1%	(494.5%)
Service charges - other	-	1 049	-	917	-	1 966	-	958	67.3%	(4.2%)
Rental of facilities and equipment	6 657	1 149	17.3%	1 237	18.6%	2 385	35.8%	1 265	27.0%	(2.3%)
Interest earned - external investments	11 760	1 888	16.1%	2 431	20.7%	4 319	36.7%	2 244	45.4%	8.3%
Interest earned - outstanding debtors	12 074	2 907	24.1%	3 850	31.9%	6 757	56.0%	2 771	140.6%	38.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	110 597	2 934	2.7%	3 189	2.9%	6 123	5.5%	4 461	9.1%	(28.5%)
Licences and permits	1 572	388	24.7%	350	22.3%	738	47.0%	352	55.2%	(.4%)
Agency services	2 909	777	26.7%	790	27.2%	1 567	53.9%	749	53.7%	5.5%
Transfers recognised - operational	153 822	40 746	26.5%	45 538	29.6%	86 284	56.1%	30 033	48.9%	51.6%
Other own revenue	12 538	1 005	8.0%	1 074	8.6%	2 079	16.6%	814	33.8%	31.9%
Gains on disposal of PPE	1 000	30	3.0%	-	-	30	3.0%	-	-	-
Operating Expenditure	878 261	163 164	18.6%	186 731	21.3%	349 895	39.8%	154 867	37.7%	20.6%
Employee related costs	254 199	55 774	21.9%	64 681	25.4%	120 454	47.4%	61 014	51.2%	6.0%
Remuneration of councillors	8 653	1 962	22.7%	1 912	22.1%	3 874	44.8%	1 940	46.8%	(1.4%)
Debt impairment	108 875	5 844	5.4%	2 750	2.5%	8 594	7.9%	5 532	13.3%	(50.3%)
Depreciation and asset impairment	31 511	7 999	25.4%	6 306	20.0%	14 305	45.4%	7 634	50.0%	(17.4%)
Finance charges	14 395	2 226	15.5%	(1 792)	(12.4%)	434	3.0%	2 912	29.4%	(161.5%)
Bulk purchases	177 274	41 851	23.6%	36 172	20.4%	78 023	44.0%	33 151	45.5%	9.1%
Other Materials	50 292	5 304	10.5%	8 803	17.5%	14 107	28.1%	2 696	20.1%	226.5%
Contracted services	173 343	8 940	5.2%	16 838	9.7%	25 778	14.9%	6 760	36.0%	149.1%
Transfers and grants	3 150	135	4.3%	192	6.1%	326	10.4%	285	95.0%	(32.8%)
Other expenditure	56 568	33 129	58.6%	50 870	89.9%	83 999	148.5%	32 942	29.1%	54.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	36 284	258 403		(60 802)		197 601		(49 971)		
Transfers recognised - capital	53 360	15 360	28.8%	9 814	18.4%	25 174	47.2%	13 494	55.4%	(27.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 643	273 762		(50 988)		222 774		(36 477)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	89 643	273 762		(50 988)		222 774		(36 477)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 643	273 762		(50 988)		222 774		(36 477)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 643	273 762		(50 988)		222 774		(36 477)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	150 742	24 167	16.0%	21 072	14.0%	45 239	30.0%	20 433	32.3%	3.1%
National Government	42 056	7 973	19.0%	4 560	10.8%	12 533	29.8%	8 524	59.9%	(46.5%)
Provincial Government	11 360	9 779	86.1%	2 700	23.8%	12 478	109.8%	6 049	53.5%	(55.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 416	17 752	33.2%	7 259	13.6%	25 011	46.8%	14 573	57.1%	(50.2%)
Borrowing	50 196	4 707	9.4%	8 938	17.8%	13 645	27.2%	5 431	21.6%	64.6%
Internally generated funds	47 130	1 708	3.6%	4 874	10.3%	6 582	14.0%	429	7.0%	1 035.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	150 742	24 167	16.0%	21 072	14.0%	45 239	30.0%	20 433	32.3%	3.1%
Governance and Administration	3 346	61	1.8%	1 614	48.2%	1 676	50.1%	483	10.5%	234.6%
Executive & Council	-	1	-	789	-	790	-	7	13.0%	11 939.3%
Budget & Treasury Office	3 346	19	.6%	4	.1%	24	.7%	58	2.5%	(92.7%)
Corporate Services	-	41	-	821	-	862	-	418	-	96.7%
Community and Public Safety	29 511	10 230	34.7%	5 070	17.2%	15 300	51.8%	9 854	55.9%	(48.5%)
Community & Social Services	17 451	1 578	9.0%	2 692	15.4%	4 270	24.5%	3 658	52.2%	(26.4%)
Sport And Recreation	1 400	219	15.6%	1 489	106.4%	1 708	122.0%	244	44.8%	509.5%
Public Safety	660	-	-	50	7.5%	50	7.5%	-	-	(100.0%)
Housing	10 000	8 434	84.3%	839	8.4%	9 273	92.7%	5 952	53.8%	(85.9%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 350	102	.5%	-	-	102	.5%	-	14.4%	-
Planning and Development	250	-	-	-	-	-	-	-	-	-
Road Transport	19 100	102	.5%	-	-	102	.5%	-	14.4%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	98 535	13 774	14.0%	14 387	14.6%	28 161	28.6%	10 096	25.8%	42.5%
Electricity	26 594	662	2.5%	1 314	4.9%	1 976	7.4%	1 393	6.8%	(5.7%)
Water	42 919	9 120	21.2%	5 418	12.6%	14 537	33.9%	5 179	49.6%	4.6%
Waste Water Management	27 492	3 591	13.1%	5 342	19.4%	8 933	32.5%	3 517	21.4%	51.9%
Waste Management	1 530	401	26.2%	2 313	151.2%	2 715	177.4%	6	.2%	36 216.3%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	839 119	252 624	30.1%	267 244	31.8%	519 868	62.0%	212 586	54.7%	25.7%
Property rates, penalties and collection charges	198 171	59 622	30.1%	62 561	31.6%	122 182	61.7%	41 964	57.1%	49.1%
Service charges	369 201	74 904	20.3%	76 605	20.7%	151 510	41.0%	64 897	42.1%	18.0%
Other revenue	42 543	45 408	106.7%	64 963	152.7%	110 371	259.4%	47 662	85.2%	36.3%
Government - operating	153 822	45 168	29.4%	43 027	28.0%	88 195	57.3%	40 253	61.4%	6.9%
Government - capital	53 360	25 633	48.0%	17 657	33.1%	43 290	81.1%	15 565	47.7%	13.4%
Interest	22 023	1 888	8.6%	2 431	11.0%	4 319	19.6%	2 244	33.7%	8.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(721 719)	(226 204)	31.3%	(201 646)	27.9%	(427 851)	59.3%	(169 798)	55.2%	18.8%
Suppliers and employees	(704 174)	(223 855)	31.8%	(195 550)	27.8%	(419 405)	59.6%	(165 166)	55.9%	18.4%
Finance charges	(14 395)	(2 226)	15.5%	(5 977)	41.5%	(8 203)	57.0%	(4 395)	36.8%	36.0%
Transfers and grants	(3 150)	(122)	3.9%	(120)	3.8%	(242)	7.7%	(238)	15.4%	(49.5%)
Net Cash from/(used) Operating Activities	117 400	26 419	22.5%	65 598	55.9%	92 017	78.4%	42 787	52.6%	53.3%
Cash Flow from Investing Activities										
Receipts	1 000	240	24.0%	370	37.0%	610	61.0%	534	205.4%	(30.6%)
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	580	-	370	-	950	-	534	-	(30.6%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(341)	-	-	-	(341)	-	-	-	-
Payments	(147 687)	(24 203)	16.4%	(21 043)	14.2%	(45 246)	30.6%	(20 493)	32.3%	2.7%
Capital assets	(147 687)	(24 203)	16.4%	(21 043)	14.2%	(45 246)	30.6%	(20 493)	32.3%	2.7%
Net Cash from/(used) Investing Activities	(146 687)	(23 964)	16.3%	(20 673)	14.1%	(44 636)	30.4%	(19 959)	31.7%	3.6%
Cash Flow from Financing Activities										
Receipts	50 965	192	.4%	721	1.4%	912	1.8%	360	10.6%	100.2%
Short term loans	-	-	-	569	-	569	-	-	-	(100.0%)
Borrowing long term/refinancing	50 196	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	770	192	24.9%	152	19.7%	343	44.6%	360	77.1%	(57.9%)
Payments	(16 736)	(3 266)	19.5%	(7 855)	46.9%	(11 121)	66.4%	(4 360)	46.9%	80.2%
Repayment of borrowing	(16 736)	(3 266)	19.5%	(7 855)	46.9%	(11 121)	66.4%	(4 360)	46.9%	80.2%
Net Cash from/(used) Financing Activities	34 229	(3 075)	(9.0%)	(7 134)	(20.8%)	(10 209)	(29.8%)	(4 000)	(9.8%)	78.4%
Net Increase/(Decrease) in cash held	4 942	(619)	(12.5%)	37 791	764.7%	37 172	752.1%	18 828	93.2%	100.7%
Cash/cash equivalents at the year begin:	67 227	75 917	112.9%	75 298	112.0%	75 917	112.9%	117 704	141.6%	(36.0%)
Cash/cash equivalents at the year end:	72 169	75 298	104.3%	113 089	156.7%	113 089	156.7%	136 533	127.3%	(17.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 794	12.9%	2 009	3.0%	7 558	11.1%	49 720	73.0%	68 081	26.0%	14	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 048	59.9%	1 436	5.4%	2 450	9.2%	6 836	25.5%	26 769	10.2%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 124	22.2%	1 796	2.5%	21 437	29.5%	33 199	45.8%	72 556	27.7%	12	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 976	9.7%	1 203	3.9%	8 074	26.3%	18 389	60.0%	30 643	11.7%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 922	7.1%	831	3.1%	5 091	18.9%	19 156	70.9%	27 000	10.3%	3	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	519	7.6%	73	1.1%	45	.7%	6 205	90.7%	6 842	2.6%	9	.1%	-	-
Interest on Arrear Debtor Accounts	5 160	13.0%	1 228	3.1%	1 147	2.9%	32 247	81.1%	39 782	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14 178)	150.9%	98	(1.0%)	145	(1.5%)	4 537	(48.3%)	(9 398)	(3.6%)	-	-	-	-
Total By Income Source	37 365	14.2%	8 673	3.3%	45 948	17.5%	170 288	64.9%	262 274	100.0%	41	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(752)	(29.7%)	146	5.8%	1 119	44.3%	2 013	79.7%	2 527	1.0%	-	-	-	-
Commercial	14 726	25.1%	1 724	2.9%	8 650	14.7%	33 633	57.3%	58 733	22.4%	-	-	-	-
Households	23 391	11.6%	6 803	3.4%	36 179	18.0%	134 642	67.0%	201 015	76.6%	41	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 365	14.2%	8 673	3.3%	45 948	17.5%	170 288	64.9%	262 274	100.0%	41	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 062	100.0%	-	-	-	-	-	-	1 062	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 062	100.0%	-	-	-	-	-	-	1 062	100.0%

Contact Details

Municipal Manager	Mr Kam Chetty	044 302 6590
Financial Manager	Mr Mbulelo Memani	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	390 115	74 393	19.1%	8 142	2.1%	82 536	21.2%	86 082	47.1%	(90.5%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 718	-	-	-	-	-	-	-	2.0%	-
Interest earned - external investments	15 715	-	-	232	1.5%	232	1.5%	678	6.1%	(65.8%)
Interest earned - outstanding debtors	897	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	333	-	-	-	-	-	-	-	-	-
Agency services	19 022	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	158 885	67 452	42.5%	459	.3%	67 911	42.7%	49 261	74.7%	(99.1%)
Other own revenue	189 390	6 941	3.7%	7 451	3.9%	14 393	7.6%	36 142	29.6%	(79.4%)
Gains on disposal of PPE	3 156	-	-	-	-	-	-	-	-	-
Operating Expenditure	387 838	46 032	11.9%	58 380	15.1%	104 412	26.9%	93 061	41.0%	(37.3%)
Employee related costs	132 798	27 983	21.1%	37 100	27.9%	65 082	49.0%	33 645	51.3%	10.3%
Remuneration of councillors	11 572	2 560	22.1%	2 729	23.6%	5 288	45.7%	2 771	49.8%	(1.5%)
Debt impairment	1 601	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 272	-	-	-	-	-	-	615	30.0%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	185	-	-	-	-	-	-	-	-	-
Contracted services	60 636	4 633	7.6%	8 297	13.7%	12 930	21.3%	4 693	38.2%	76.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	177 774	10 857	6.1%	10 255	5.8%	21 112	11.9%	51 337	34.7%	(80.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 278	28 361		(50 238)		(21 877)		(6 979)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 278	28 361		(50 238)		(21 877)		(6 979)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 278	28 361		(50 238)		(21 877)		(6 979)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 278	28 361		(50 238)		(21 877)		(6 979)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 278	28 361		(50 238)		(21 877)		(6 979)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	9 303	35	.4%	609	6.5%	644	6.9%	182	7.4%	234.2%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 303	35	.4%	609	6.5%	644	6.9%	182	7.4%	234.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 303	35	.4%	609	6.5%	644	6.9%	182	7.4%	234.2%
Governance and Administration	1 440	29	2.0%	513	35.6%	542	37.6%	154	21.9%	234.0%
Executive & Council	1 368	-	-	12	.8%	12	.8%	122	34.9%	(90.6%)
Budget & Treasury Office	72	-	-	38	53.3%	38	53.3%	-	-	(100.0%)
Corporate Services	-	29	-	463	-	492	-	31	-	1 372.2%
Community and Public Safety	7 833	6	.1%	96	1.2%	102	1.3%	29	1.7%	235.1%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 000	-	-	58	2.9%	58	2.9%	29	2.6%	103.5%
Public Safety	5 790	6	.1%	8	.1%	14	.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	43	-	-	30	69.2%	30	69.2%	-	-	(100.0%)
Economic and Environmental Services	30	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	30	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	386 062	74 393	19.3%	8 142	2.1%	82 536	21.4%	86 082	47.1%	(90.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	211 462	6 941	3.3%	7 451	3.5%	14 393	6.8%	36 142	26.5%	(79.4%)
Government - operating	158 885	67 452	42.5%	459	.3%	67 911	42.7%	49 261	74.7%	(99.1%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	15 715	-	-	232	1.5%	232	1.5%	678	5.7%	(65.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(382 965)	(46 032)	12.0%	(58 380)	15.2%	(104 412)	27.3%	(92 872)	41.4%	(37.1%)
Suppliers and employees	(382 965)	(46 032)	12.0%	(58 380)	15.2%	(104 412)	27.3%	(92 872)	41.4%	(37.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 097	28 361	915.8%	(50 238)	(1 622.3%)	(21 877)	(706.4%)	(6 790)	337.4%	639.9%
Cash Flow from Investing Activities										
Receipts	1 365	(148 587)	(10 885.5%)	52 946	3 878.8%	(95 641)	(7 006.7%)	(90 000)	-	(158.8%)
Proceeds on disposal of PPE	3 156	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(1 791)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(148 587)	-	52 946	-	(95 641)	-	(90 000)	-	(158.8%)
Payments	(9 303)	(35)	.4%	(609)	6.5%	(644)	6.9%	(182)	7.4%	233.5%
Capital assets	(9 303)	(35)	.4%	(609)	6.5%	(644)	6.9%	(182)	7.4%	233.5%
Net Cash from/(used) Investing Activities	(7 938)	(148 622)	1 872.2%	52 338	(659.3%)	(96 285)	1 212.9%	(90 182)	3 667.4%	(158.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 842)	(120 261)	2 483.9%	2 100	(43.4%)	(118 161)	2 440.5%	(96 973)	(1 612.7%)	(102.2%)
Cash/cash equivalents at the year begin:	169 768	129 446	76.2%	9 185	5.4%	129 446	76.2%	166 844	88.6%	(94.5%)
Cash/cash equivalents at the year end:	164 926	9 185	5.6%	11 285	6.8%	11 285	6.8%	69 872	43.8%	(83.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(67)	123.0%	-	-	-	-	13	(23.0%)	(55)	(.3%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 108	5.4%	218	1.1%	63	.3%	19 158	93.2%	20 548	100.3%	-	-	-	-
Total By Income Source	1 041	5.1%	218	1.1%	63	.3%	19 171	93.5%	20 493	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 041	5.1%	218	1.1%	63	.3%	19 171	93.5%	20 493	100.0%	-	-	-	-
Total By Customer Group	1 041	5.1%	218	1.1%	63	.3%	19 171	93.5%	20 493	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	9	3.0%	34	12.0%	242	85.0%	285	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	9	3.0%	34	12.0%	242	85.0%	285	100.0%

Contact Details

Municipal Manager	Mr Monde Stratu	044 803 1315
Financial Manager	Ms Louise Hoek	044 803 1300

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	81 821	16 448	20.1%	27 701	33.9%	44 149	54.0%	28 377	51.0%	(2.4%)
Property rates	4 117	3 835	93.2%	(3)	(.1%)	3 831	93.1%	(76)	100.5%	(95.8%)
Property rates - penalties and collection charges	-	42	-	36	-	78	-	77	-	(53.5%)
Service charges - electricity revenue	14 398	2 326	16.2%	2 521	17.5%	4 848	33.7%	4 172	34.4%	(39.6%)
Service charges - water revenue	1 619	489	30.2%	(163)	(10.0%)	326	20.1%	918	41.1%	(117.7%)
Service charges - sanitation revenue	1 280	462	36.1%	689	53.9%	1 151	90.0%	869	57.9%	(20.7%)
Service charges - refuse revenue	1 297	399	30.7%	155	11.9%	553	42.6%	739	57.2%	(79.1%)
Service charges - other	-	23	-	14	-	37	-	7	470.9%	89.8%
Rental of facilities and equipment	1 476	1 811	122.8%	304	20.6%	2 116	143.4%	290	33.8%	5.1%
Interest earned - external investments	845	258	30.5%	396	46.9%	654	77.4%	307	33.3%	28.9%
Interest earned - outstanding debtors	532	120	22.6%	43	8.0%	163	30.6%	74	195.1%	(42.1%)
Dividends received	-	22	-	-	-	22	-	-	-	-
Fines	34 488	2	-	17 274	50.1%	17 275	50.1%	15 900	48.9%	8.6%
Licences and permits	1 247	220	17.6%	280	22.4%	500	40.1%	272	35.1%	2.8%
Agency services	125	143	114.1%	32	25.2%	174	139.3%	30	26.3%	3.9%
Transfers recognised - operational	20 222	6 312	31.2%	6 111	30.2%	12 423	61.4%	4 620	57.2%	32.3%
Other own revenue	176	(12)	(6.9%)	12	7.1%	0	.2%	178	104.5%	(93.0%)
Gains on disposal of PPE	-	(2)	-	-	-	(2)	-	-	-	-
Operating Expenditure	91 087	12 343	13.6%	33 426	36.7%	45 769	50.2%	29 901	46.4%	11.8%
Employee related costs	25 058	4 771	19.0%	9 161	36.6%	13 931	55.6%	7 099	40.9%	29.0%
Remuneration of councillors	3 136	449	14.3%	925	29.5%	1 373	43.8%	768	42.3%	20.4%
Debt impairment	25 908	218	.8%	12 620	48.7%	12 839	49.6%	14 828	-	(14.9%)
Depreciation and asset impairment	8 562	-	-	4 358	50.9%	4 358	50.9%	-	(3.3%)	(100.0%)
Finance charges	7	-	-	-	-	-	-	-	-	-
Bulk purchases	8 109	938	11.6%	1 881	23.2%	2 818	34.8%	2 547	64.8%	(26.1%)
Other Materials	982	868	88.3%	-	-	868	88.3%	-	-	-
Contracted services	6 455	503	7.8%	553	8.6%	1 056	16.4%	584	10.9%	(5.2%)
Transfers and grants	351	747	212.8%	(1 147)	(326.7%)	(400)	(113.9%)	1 455	586.6%	(178.8%)
Other expenditure	12 520	1 966	15.7%	5 075	40.5%	7 041	56.2%	2 621	14.0%	93.6%
Loss on disposal of PPE	-	1 884	-	-	-	1 884	-	-	-	-
Surplus/(Deficit)	(9 267)	4 106		(5 725)		(1 620)		(1 524)		
Transfers recognised - capital	10 367	3 358	32.4%	2 754	26.6%	6 112	59.0%	6 319	96.1%	(56.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 100	7 464		(2 972)		4 492		4 795		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 100	7 464		(2 972)		4 492		4 795		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 100	7 464		(2 972)		4 492		4 795		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 100	7 464		(2 972)		4 492		4 795		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	10 367	3 358	32.4%	2 006	19.3%	5 364	51.7%	3 652	47.4%	(45.1%)
National Government	8 259	-	-	2 006	24.3%	2 006	24.3%	2 135	25.7%	(6.0%)
Provincial Government	2 108	3 358	159.3%	-	-	3 358	159.3%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 367	3 358	32.4%	2 006	19.3%	5 364	51.7%	2 135	25.7%	(6.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	(672)	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	2 189	-	(100.0%)
Capital Expenditure Standard Classification	10 367	3 358	32.4%	2 006	19.3%	5 364	51.7%	3 652	47.4%	(45.1%)
Governance and Administration	-	-	-	-	-	-	-	(672)	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	(672)	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	532	69.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	532	69.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 367	3 358	32.4%	2 006	19.3%	5 364	51.7%	3 792	48.6%	(47.1%)
Electricity	2 000	-	-	-	-	-	-	2 132	106.6%	(100.0%)
Water	8 367	3 358	40.1%	2 006	24.0%	5 364	64.1%	1 660	29.4%	20.8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	61 836	27 026	43.7%	12 074	19.5%	39 101	63.2%	16 903	67.5%	(28.6%)
Property rates, penalties and collection charges	3 785	1 434	37.9%	918	24.2%	2 352	62.1%	1 566	48.1%	(41.4%)
Service charges	16 362	3 473	21.2%	4 161	25.4%	7 634	46.7%	3 745	46.1%	11.1%
Other revenue	9 776	4 586	46.9%	3 746	38.3%	8 332	85.2%	11 309	185.0%	(66.9%)
Government - operating	20 222	8 768	43.4%	3 021	14.9%	11 789	58.3%	101	45.8%	2 880.7%
Government - capital	10 367	8 476	81.8%	-	-	8 476	81.8%	-	46.1%	-
Interest	1 324	290	21.9%	228	17.2%	518	39.1%	182	31.0%	25.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(55 212)	(20 118)	36.4%	(17 424)	31.6%	(37 542)	68.0%	(10 957)	49.2%	59.0%
Suppliers and employees	(54 877)	(20 059)	36.6%	(19 282)	35.1%	(39 341)	71.7%	(10 519)	49.7%	83.3%
Finance charges	(7)	-	-	-	-	-	-	-	-	-
Transfers and grants	(328)	(58)	17.8%	1 858	(566.5%)	1 800	(548.7%)	(438)	40.0%	(524.2%)
Net Cash from/(used) Operating Activities	6 624	6 909	104.3%	(5 350)	(80.8%)	1 559	23.5%	5 946	379.4%	(190.0%)
Cash Flow from Investing Activities										
Receipts	-	6 000	-	2 000	-	8 000	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	6 000	-	2 000	-	8 000	-	-	-	(100.0%)
Payments	(10 367)	(3 358)	32.4%	(2 006)	19.3%	(5 364)	51.7%	(3 652)	47.4%	(45.1%)
Capital assets	(10 367)	(3 358)	32.4%	(2 006)	19.3%	(5 364)	51.7%	(3 652)	47.4%	(45.1%)
Net Cash from/(used) Investing Activities	(10 367)	2 642	(25.5%)	(6)	.1%	2 636	(25.4%)	(3 652)	43.1%	(99.8%)
Cash Flow from Financing Activities										
Receipts	33	14	41.0%	47	143.7%	61	184.8%	14	153.4%	228.5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	33	14	41.0%	47	143.7%	61	184.8%	14	153.4%	228.5%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	33	14	41.0%	47	143.7%	61	184.8%	14	153.4%	228.5%
Net Increase/(Decrease) in cash held	(3 710)	9 564	(257.8%)	(5 308)	143.1%	4 256	(114.7%)	2 308	(127.1%)	(330.0%)
Cash/cash equivalents at the year begin:	4 346	13 654	314.2%	23 218	534.2%	13 654	314.2%	15 338	(114.4%)	51.4%
Cash/cash equivalents at the year end:	636	23 218	3 649.6%	17 910	2 815.3%	17 910	2 815.3%	17 646	(119.6%)	1.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	264	27.9%	44	4.7%	47	4.9%	592	62.5%	947	9.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	839	49.7%	95	5.7%	75	4.5%	677	40.1%	1 686	17.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	557	16.3%	22	.6%	868	25.4%	1 976	57.7%	3 424	35.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	235	23.6%	42	4.2%	41	4.1%	676	68.0%	995	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	197	33.5%	34	5.8%	27	4.6%	329	56.1%	587	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	38	5.8%	30	4.6%	19	3.0%	570	86.6%	658	6.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 140	100.0%	-	-	-	-	1 140	11.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	9.7%	0	.4%	46	39.2%	60	50.7%	119	1.2%	-	-	-	-
Total By Income Source	2 141	22.4%	1 409	14.7%	1 124	11.8%	4 881	51.1%	9 555	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	124	5.3%	361	15.5%	446	19.1%	1 406	60.2%	2 337	24.5%	-	-	-	-
Commercial	850	29.4%	397	13.7%	495	17.1%	1 149	39.7%	2 892	30.3%	-	-	-	-
Households	1 167	27.0%	650	15.0%	183	4.2%	2 326	53.8%	4 326	45.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 141	22.4%	1 409	14.7%	1 124	11.8%	4 881	51.1%	9 555	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms AS Groenewald (Alida) - Acting MM	023 551 1019
Financial Manager	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	82 364	19 491	23.7%	16 024	19.5%	35 514	43.1%	10 029	39.7%	59.8%
Property rates	3 453	1 529	44.3%	623	18.0%	2 152	62.3%	569	64.4%	9.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	14 331	3 671	25.6%	3 545	24.7%	7 216	50.4%	3 106	47.8%	14.1%
Service charges - water revenue	3 584	769	21.5%	993	27.7%	1 762	49.2%	805	39.1%	23.4%
Service charges - sanitation revenue	2 906	841	28.9%	809	27.9%	1 650	56.8%	711	55.1%	13.9%
Service charges - refuse revenue	1 622	429	26.4%	412	25.4%	841	51.8%	383	52.1%	7.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	462	98	21.2%	112	24.2%	209	45.4%	92	54.3%	21.4%
Interest earned - external investments	2 280	753	33.0%	697	30.6%	1 450	63.6%	610	117.8%	14.4%
Interest earned - outstanding debtors	698	176	25.2%	204	29.3%	381	54.5%	137	32.4%	48.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 713	852	22.9%	804	21.7%	1 656	44.6%	2 039	74.1%	(60.6%)
Licences and permits	-	54	-	37	-	90	-	65	44.9%	(43.9%)
Agency services	220	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 823	10 102	23.1%	7 687	17.5%	17 788	40.6%	1 363	27.5%	463.9%
Other own revenue	5 273	218	4.1%	101	1.9%	319	6.1%	149	22.5%	(32.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	82 342	22 754	27.6%	15 474	18.8%	38 228	46.4%	29 080	61.4%	(46.8%)
Employee related costs	21 839	5 298	24.3%	6 722	30.8%	12 020	55.0%	4 190	42.9%	60.4%
Remuneration of councillors	3 086	-	-	-	-	-	-	669	45.7%	(100.0%)
Debt impairment	5 930	832	14.0%	832	14.0%	1 665	28.1%	712	26.1%	16.9%
Depreciation and asset impairment	2 978	744	25.0%	744	25.0%	1 489	50.0%	703	50.0%	5.9%
Finance charges	55	-	-	-	-	-	-	-	-	-
Bulk purchases	9 800	3 580	36.5%	1 603	16.4%	5 183	52.9%	1 591	45.0%	.7%
Other Materials	639	-	-	-	-	-	-	-	-	-
Contracted services	6 809	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 207	12 300	39.4%	5 572	17.9%	17 872	57.3%	21 215	268.1%	(73.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22	(3 264)		550		(2 714)		(19 050)		
Transfers recognised - capital	12 400	1 824	14.7%	1 126	9.1%	2 950	23.8%	9 191	-	(87.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 422	(1 440)		1 676		236		(9 860)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 422	(1 440)		1 676		236		(9 860)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 422	(1 440)		1 676		236		(9 860)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 422	(1 440)		1 676		236		(9 860)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	15 700	573	3.7%	1 804	11.5%	2 377	15.1%	359	25.2%	402.8%
National Government	12 400	573	4.6%	1 804	14.5%	2 377	19.2%	359	26.1%	402.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 400	573	4.6%	1 804	14.5%	2 377	19.2%	359	25.2%	402.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 300	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 700	573	3.7%	1 804	11.5%	2 377	15.1%	359	25.2%	402.8%
Governance and Administration	20	-	-	-	-	-	-	-	-	-
Executive & Council	20	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	-	-	-	-	-	-	(5)	(.7%)	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	-	-	-	-	-	.3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	(5)	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 366	10	.2%	3 340	76.5%	3 350	76.7%	364	46.4%	818.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 366	10	.2%	3 340	76.5%	3 350	76.7%	364	46.4%	818.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 813	563	5.2%	(1 536)	(14.2%)	(973)	(9.0%)	-	-	(100.0%)
Electricity	2 250	563	25.0%	-	-	563	25.0%	-	-	-
Water	4 975	-	-	-	-	-	-	-	-	-
Waste Water Management	900	-	-	(1 536)	(170.7%)	(1 536)	(170.7%)	-	-	(100.0%)
Waste Management	2 688	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	87 735	23 736	27.1%	12 983	14.8%	36 719	41.9%	15 781	53.2%	(17.7%)
Property rates, penalties and collection charges	2 935	1 043	35.5%	798	27.2%	1 841	62.7%	728	57.4%	9.7%
Service charges	19 076	4 202	22.0%	4 059	21.3%	8 260	43.3%	4 042	37.8%	.4%
Other revenue	6 627	(124)	(1.9%)	(257)	(3.9%)	(381)	(5.7%)	554	16.6%	(146.3%)
Government - operating	43 823	10 545	24.1%	7 788	17.8%	18 333	41.8%	7 641	48.9%	1.9%
Government - capital	12 400	7 318	59.0%	(103)	(.8%)	7 215	58.2%	2 189	-	(104.7%)
Interest	2 873	753	26.2%	697	24.3%	1 450	50.5%	627	68.8%	11.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(71 418)	(8 443)	11.8%	(11 646)	16.3%	(20 089)	28.1%	(19 670)	43.9%	(40.8%)
Suppliers and employees	(71 363)	(8 443)	11.8%	(11 646)	16.3%	(20 089)	28.1%	(19 670)	45.7%	(40.8%)
Finance charges	(55)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16 317	15 294	93.7%	1 337	8.2%	16 631	101.9%	(3 889)	2 169.1%	(134.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(15 584)	(2 242)	14.4%	(2 084)	13.4%	(4 326)	27.8%	(518)	-	302.6%
Capital assets	(15 584)	(2 242)	14.4%	(2 084)	13.4%	(4 326)	27.8%	(518)	-	302.6%
Net Cash from/(used) Investing Activities	(15 584)	(2 242)	14.4%	(2 084)	13.4%	(4 326)	27.8%	(518)	-	302.6%
Cash Flow from Financing Activities										
Receipts	39	13	33.9%	15	38.6%	28	72.5%	5	-	191.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	39	13	33.9%	15	38.6%	28	72.5%	5	-	191.2%
Payments	(24)	(22)	90.3%	(17)	69.7%	(39)	160.0%	(22)	-	(22.9%)
Repayment of borrowing	(24)	(22)	90.3%	(17)	69.7%	(39)	160.0%	(22)	-	(22.9%)
Net Cash from/(used) Financing Activities	15	(9)	(59.1%)	(2)	(12.8%)	(11)	(71.9%)	(17)	-	(88.8%)
Net Increase/(Decrease) in cash held	747	13 043	1 745.2%	(749)	(100.2%)	12 294	1 645.0%	(4 423)	1 409.5%	(83.1%)
Cash/cash equivalents at the year begin:	30 400	25 414	83.6%	38 457	126.5%	25 414	83.6%	35 401	100.0%	8.6%
Cash/cash equivalents at the year end:	31 147	38 457	123.5%	37 708	121.1%	37 708	121.1%	30 978	114.5%	21.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	359	8.5%	324	7.7%	176	4.2%	3 371	79.7%	4 230	34.5%	15	.4%	5 284	125.0%
Trade and Other Receivables from Exchange Transactions - Electricity	625	32.3%	243	12.6%	140	7.2%	926	47.9%	1 934	15.8%	0	-	810	42.0%
Receivables from Non-exchange Transactions - Property Rates	85	5.8%	44	3.0%	28	2.0%	1 295	89.2%	1 452	11.8%	0	-	354	24.0%
Receivables from Exchange Transactions - Waste Water Management	138	5.9%	198	8.5%	146	6.2%	1 852	79.4%	2 333	19.0%	5	.2%	2 656	114.0%
Receivables from Exchange Transactions - Waste Management	154	8.3%	116	6.3%	98	5.3%	1 475	80.0%	1 843	15.0%	4	.2%	2 452	133.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	1 413	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	80.0%	-	-	-	-	0	20.0%	0	-	-	-	-	-
Other	(34)	(7.1%)	21	4.4%	12	2.6%	473	100.2%	472	3.8%	-	-	200	42.0%
Total By Income Source	1 328	10.8%	946	7.7%	600	4.9%	9 392	76.6%	12 265	100.0%	24	.2%	13 170	107.0%
Debtors Age Analysis By Customer Group														
Organs of State	179	21.2%	102	12.1%	64	7.6%	497	59.0%	842	6.9%	-	-	-	-
Commercial	202	14.2%	94	6.6%	48	3.4%	1 076	75.7%	1 421	11.6%	-	-	-	-
Households	947	9.5%	750	7.5%	487	4.9%	7 819	78.2%	10 002	81.5%	24	.2%	13 170	132.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 328	10.8%	946	7.7%	600	4.9%	9 392	76.6%	12 265	100.0%	24	.2%	13 170	107.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	820	100.0%	-	-	-	-	-	-	820	75.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	269	100.0%	-	-	-	-	-	-	269	24.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 089	100.0%	-	-	-	-	-	-	1 089	100.0%

Contact Details

Municipal Manager	Mr H Mettler (Heinrich)	023 541 1320
Financial Manager	Mr J Neethling (Jannie)	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	303 973	119 805	39.4%	83 716	27.5%	203 521	67.0%	28 180	47.1%	197.1%
Property rates	37 156	36 257	97.6%	105	.3%	36 362	97.9%	403	98.4%	(74.0%)
Property rates - penalties and collection charges	-	188	-	163	-	351	-	142	43.2%	14.5%
Service charges - electricity revenue	78 474	19 567	24.9%	13 401	17.1%	32 968	42.0%	3 378	45.7%	296.7%
Service charges - water revenue	20 008	3 141	15.7%	5 150	25.7%	8 291	41.4%	3 595	75.1%	43.3%
Service charges - sanitation revenue	15 517	5 415	34.9%	3 506	22.6%	8 921	57.5%	3 223	56.3%	8.8%
Service charges - refuse revenue	8 166	2 359	28.9%	1 901	23.3%	4 261	52.2%	1 760	52.7%	8.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 376	198	14.4%	316	23.0%	515	37.4%	350	49.8%	(9.5%)
Interest earned - external investments	1 260	-	-	6	.5%	6	.5%	270	25.0%	(97.9%)
Interest earned - outstanding debtors	2 940	680	23.1%	694	23.6%	1 374	46.7%	654	53.9%	6.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	30 429	940	3.1%	1 177	3.9%	2 117	7.0%	2 240	10.7%	(47.4%)
Licences and permits	629	86	13.7%	224	35.6%	310	49.3%	84	26.2%	166.5%
Agency services	750	188	25.1%	201	26.8%	390	51.9%	181	58.2%	11.3%
Transfers recognised - operational	102 893	49 872	48.5%	55 818	54.2%	105 690	102.7%	10 021	36.2%	457.0%
Other own revenue	4 375	913	20.9%	1 054	24.1%	1 967	45.0%	1 880	231.5%	(43.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	319 844	80 227	25.1%	111 700	34.9%	191 927	60.0%	71 105	38.9%	57.1%
Employee related costs	103 811	23 746	22.9%	28 944	27.9%	52 690	50.8%	25 550	49.7%	13.3%
Remuneration of councillors	6 225	1 477	23.7%	1 544	24.8%	3 021	48.5%	1 400	49.3%	10.3%
Debt impairment	22 832	4 114	18.0%	4 114	18.0%	8 229	36.0%	1 919	10.9%	114.4%
Depreciation and asset impairment	19 222	4 805	25.0%	4 805	25.0%	9 611	50.0%	4 234	50.0%	13.5%
Finance charges	2 308	467	20.2%	942	40.8%	1 409	61.0%	1 359	90.2%	(30.7%)
Bulk purchases	70 500	8 614	12.2%	20 265	28.7%	28 878	41.0%	19 149	39.6%	5.8%
Other Materials	19 720	3 393	17.2%	4 827	24.5%	8 219	41.7%	4 861	26.6%	(.7%)
Contracted services	8 639	798	9.2%	1 376	15.9%	2 173	25.2%	1 785	74.8%	(22.9%)
Transfers and grants	650	140	21.5%	255	39.2%	395	60.7%	-	2.2%	(100.0%)
Other expenditure	65 936	32 673	49.6%	44 629	67.7%	77 302	117.2%	10 849	35.3%	311.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 871)	39 578		(27 984)		11 594		(42 925)		
Transfers recognised - capital	23 087	3 898	16.9%	5 157	22.3%	9 055	39.2%	18 699	247.2%	(72.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 216	43 477		(22 828)		20 649		(24 227)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 216	43 477		(22 828)		20 649		(24 227)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 216	43 477		(22 828)		20 649		(24 227)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 216	43 477		(22 828)		20 649		(24 227)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	24 187	3 961	16.4%	5 470	22.6%	9 431	39.0%	19 029	233.2%	(71.3%)
National Government	23 087	3 898	16.9%	5 157	22.3%	9 055	39.2%	4 611	69.3%	11.8%
Provincial Government	-	-	-	-	-	-	-	14 088	3 325.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 087	3 898	16.9%	5 157	22.3%	9 055	39.2%	18 699	247.2%	(72.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	62	5.7%	314	28.5%	376	34.2%	330	66.5%	(5.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 187	3 961	16.4%	5 470	22.6%	9 431	39.0%	19 029	233.2%	(71.3%)
Governance and Administration	500	38	7.5%	194	38.9%	232	46.4%	319	118.4%	(39.0%)
Executive & Council	50	1	1.8%	-	-	1	1.8%	-	-	-
Budget & Treasury Office	450	2	.4%	129	28.6%	131	29.1%	150	22.8%	(14.1%)
Corporate Services	-	35	-	65	-	100	-	168	-	(61.2%)
Community and Public Safety	3 009	21	.7%	177	5.9%	198	6.6%	4 113	195.2%	(95.7%)
Community & Social Services	200	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 809	21	.8%	177	6.3%	198	7.0%	4 113	285.9%	(95.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 301	783	12.4%	1 959	31.1%	2 742	43.5%	139	7.7%	1 313.3%
Planning and Development	200	4	1.8%	34	17.1%	38	18.9%	10	-	238.0%
Road Transport	6 101	780	12.8%	1 925	31.6%	2 705	44.3%	128	7.4%	1 398.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 377	3 119	21.7%	3 140	21.8%	6 259	43.5%	14 459	400.6%	(78.3%)
Electricity	14 060	3 119	22.2%	1 179	8.4%	4 298	30.6%	-	-	(100.0%)
Water	-	-	-	1 961	-	1 961	-	1 663	213.8%	18.0%
Waste Water Management	317	-	-	-	-	-	-	12 796	1 276.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	307 338	99 761	32.5%	106 134	34.5%	205 894	67.0%	71 961	58.7%	47.5%
Property rates, penalties and collection charges	32 629	10 621	32.5%	9 414	28.9%	20 035	61.4%	10 066	56.6%	(6.5%)
Service charges	113 783	25 370	22.3%	24 859	21.8%	50 230	44.1%	26 979	49.7%	(7.9%)
Other revenue	30 746	2 119	6.9%	1 536	5.0%	3 655	11.9%	4 266	38.5%	(64.0%)
Government - operating	102 893	52 246	50.8%	55 783	54.2%	108 029	105.0%	10 126	40.6%	450.9%
Government - capital	23 087	8 725	37.8%	13 841	60.0%	22 566	97.7%	19 642	277.6%	(29.5%)
Interest	4 200	680	16.2%	700	16.7%	1 379	32.8%	883	43.2%	(20.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(276 539)	(71 307)	25.8%	(102 781)	37.2%	(174 088)	63.0%	(64 665)	42.3%	58.9%
Suppliers and employees	(274 531)	(70 700)	25.8%	(101 584)	37.0%	(172 284)	62.8%	(63 593)	42.1%	59.7%
Finance charges	(1 358)	(467)	34.4%	(942)	69.3%	(1 409)	103.8%	(1 072)	73.5%	(12.2%)
Transfers and grants	(650)	(140)	21.5%	(255)	39.2%	(395)	60.7%	-	2.2%	(100.0%)
Net Cash from/(used) Operating Activities	30 799	28 454	92.4%	3 353	10.9%	31 807	103.3%	7 295	232.6%	(54.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(24 187)	(3 961)	16.4%	(5 470)	22.6%	(9 431)	39.0%	(19 029)	233.2%	(71.3%)
Capital assets	(24 187)	(3 961)	16.4%	(5 470)	22.6%	(9 431)	39.0%	(19 029)	233.2%	(71.3%)
Net Cash from/(used) Investing Activities	(24 187)	(3 961)	16.4%	(5 470)	22.6%	(9 431)	39.0%	(19 029)	231.6%	(71.3%)
Cash Flow from Financing Activities										
Receipts	103	(2)	(1.5%)	-	-	(2)	(1.5%)	(0)	(5.3%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	103	(2)	(1.5%)	-	-	(2)	(1.5%)	(0)	(5.3%)	(100.0%)
Payments	(4 329)	(412)	9.5%	(317)	7.3%	(729)	16.8%	(287)	22.0%	10.5%
Repayment of borrowing	(4 329)	(412)	9.5%	(317)	7.3%	(729)	16.8%	(287)	22.0%	10.5%
Net Cash from/(used) Financing Activities	(4 226)	(413)	9.8%	(317)	7.5%	(730)	17.3%	(287)	22.5%	10.4%
Net Increase/(Decrease) in cash held	2 386	24 080	1 009.1%	(2 434)	(102.0%)	21 645	907.1%	(12 021)	364.1%	(79.7%)
Cash/cash equivalents at the year begin:	5 199	5 199	100.0%	29 278	563.2%	5 199	100.0%	33 861	100.0%	(13.5%)
Cash/cash equivalents at the year end:	7 585	29 278	386.0%	26 844	353.9%	26 844	353.9%	21 840	237.4%	22.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 643	20.4%	1 027	12.7%	606	7.5%	4 786	59.4%	8 061	8.2%	-	-	89	1.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 572	53.6%	1 332	20.0%	442	6.6%	1 321	19.8%	6 668	6.8%	-	-	33	1.0%
Receivables from Non-exchange Transactions - Property Rates	2 026	15.3%	877	6.6%	558	4.2%	9 752	73.8%	13 212	13.5%	-	-	226	2.0%
Receivables from Exchange Transactions - Waste Water Management	1 416	9.5%	846	5.7%	576	3.9%	12 100	81.0%	14 938	15.2%	-	-	577	4.0%
Receivables from Exchange Transactions - Waste Management	760	8.6%	481	5.5%	355	4.0%	7 197	81.8%	8 793	9.0%	-	-	446	5.0%
Receivables from Exchange Transactions - Property Rental Debtors	5	7.5%	3	5.2%	2	3.8%	52	83.5%	62	.1%	-	-	1	2.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 474	5.3%	2 057	4.4%	1 321	2.8%	40 613	87.4%	46 464	47.3%	-	-	-	-
Total By Income Source	11 895	12.1%	6 623	6.7%	3 861	3.9%	75 820	77.2%	98 199	100.0%	-	-	1 371	1.0%
Debtors Age Analysis By Customer Group														
Organs of State	988	17.1%	503	8.7%	413	7.1%	3 888	67.1%	5 791	5.9%	-	-	-	-
Commercial	3 597	26.7%	1 748	13.0%	586	4.3%	7 563	56.0%	13 495	13.7%	-	-	-	-
Households	6 692	8.9%	4 198	5.6%	2 786	3.7%	61 475	81.8%	75 151	76.5%	-	-	1 371	2.0%
Other	618	16.4%	173	4.6%	76	2.0%	2 894	76.9%	3 761	3.8%	-	-	-	-
Total By Customer Group	11 895	12.1%	6 623	6.7%	3 861	3.9%	75 820	77.2%	98 199	100.0%	-	-	1 371	1.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 452	100.0%	-	-	-	-	-	-	4 452	37.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 184	100.0%	-	-	-	-	-	-	1 184	9.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 334	100.0%	-	-	-	-	-	-	1 334	11.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	659	87.4%	1	.1%	70	9.2%	25	3.3%	754	6.3%
Auditor-General	2 929	100.0%	-	-	-	-	-	-	2 929	24.4%
Other	1 356	100.0%	-	-	-	-	-	-	1 356	11.3%
Total	11 914	99.2%	1	-	70	.6%	25	.2%	12 009	100.0%

Contact Details

Municipal Manager	Mr KJ Haarhoff	023 414 8100
Financial Manager	Mr C J Kymdell	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date:

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	81 897	25 184	30.8%	19 474	23.8%	44 657	54.5%	19 000	55.7%	2.5%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	100	-	-	-	-	-	-	23	59.2%	(100.0%)
Interest earned - external investments	700	174	24.9%	114	16.3%	288	41.2%	80	43.3%	42.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	4	-	(100.0%)
Agency services	3 947	899	22.8%	1 045	26.5%	1 945	49.3%	6 934	503.3%	(84.9%)
Transfers recognised - operational	35 883	13 217	36.8%	11 182	31.2%	24 399	68.0%	8 948	73.8%	25.0%
Other own revenue	41 267	10 893	26.4%	7 132	17.3%	18 025	43.7%	3 010	7.4%	136.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	80 483	19 219	23.9%	22 118	27.5%	41 337	51.4%	20 663	50.6%	7.0%
Employee related costs	47 419	10 262	21.6%	12 430	26.2%	22 692	47.9%	11 113	55.7%	11.8%
Remuneration of councillors	4 032	945	23.4%	933	23.1%	1 878	46.6%	931	38.2%	.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	432	-	-	-	-	-	-	161	64.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	66	133	203.7%	11	17.0%	145	220.7%	77	-	(85.6%)
Contracted services	1 406	935	66.5%	333	23.7%	1 268	90.2%	841	-	(60.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	27 128	6 944	25.6%	8 411	31.0%	15 356	56.6%	7 539	39.0%	11.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 414	5 965		(2 645)		3 320		(1 663)		
Transfers recognised - capital	-	-	-	-	-	-	-	70	87.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 414	5 965		(2 645)		3 320		(1 593)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 414	5 965		(2 645)		3 320		(1 593)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 414	5 965		(2 645)		3 320		(1 593)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 414	5 965		(2 645)		3 320		(1 593)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19							2017/18		Q2 of 2017/18 to Q2 of 2018/19
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	1 015	131	12.9%	95	9.4%	226	22.3%	56	5.0%	71.5%
National Government	915	98	10.7%	128	14.0%	226	24.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	915	98	10.7%	128	14.0%	226	24.7%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	33	-	(33)	-	-	-	56	-	(159.4%)
Capital Expenditure Standard Classification	1 015	131	12.9%	95	9.4%	226	22.3%	56	5.0%	71.5%
Governance and Administration	719	110	15.3%	93	12.9%	203	28.2%	56	19.9%	67.1%
Executive & Council	47	33	70.6%	-	-	33	70.6%	-	-	-
Budget & Treasury Office	673	28	4.2%	26	3.8%	54	8.0%	56	22.2%	(53.7%)
Corporate Services	-	49	-	67	-	116	-	-	-	(100.0%)
Community and Public Safety	164	21	12.6%	2	1.5%	23	14.1%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	100	4	4.2%	-	-	4	4.2%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	64	17	25.9%	2	3.8%	19	29.7%	-	-	(100.0%)
Economic and Environmental Services	132	-	-	-	-	-	-	-	-	-
Planning and Development	32	-	-	-	-	-	-	-	-	-
Road Transport	100	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	81 897	25 184	30.8%	19 474	23.8%	44 657	54.5%	18 998	56.1%	2.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	45 314	11 792	26.0%	8 177	18.0%	19 969	44.1%	9 970	45.2%	(18.0%)
Government - operating	35 883	13 217	36.8%	11 182	31.2%	24 399	68.0%	8 948	73.8%	25.0%
Government - capital	-	-	-	-	-	-	-	-	80.0%	-
Interest	700	174	24.9%	114	16.3%	288	41.2%	80	43.3%	42.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(80 051)	(16 384)	20.5%	(21 885)	27.3%	(38 269)	47.8%	(20 254)	55.8%	8.1%
Suppliers and employees	(52 922)	(16 384)	31.0%	(21 885)	41.4%	(38 269)	72.3%	(20 254)	55.8%	8.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(27 128)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 846	8 799	476.6%	(2 411)	(130.6%)	6 388	346.0%	(1 256)	69.1%	91.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	250	-	250	-	(2 359)	358.5%	(110.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	250	-	250	-	(2 359)	358.5%	(110.6%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 015)	(131)	12.9%	(95)	9.4%	(226)	22.3%	(56)	4.7%	71.5%
Capital assets	(1 015)	(131)	12.9%	(95)	9.4%	(226)	22.3%	(56)	4.7%	71.5%
Net Cash from/(used) Investing Activities	(1 015)	(131)	12.9%	155	(15.2%)	24	(2.3%)	(2 414)	137.1%	(106.4%)
Cash Flow from Financing Activities										
Receipts	106	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	106	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	106	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	936	8 669	925.7%	(2 256)	(241.0%)	6 412	684.7%	(3 670)	1 365.8%	(38.5%)
Cash/cash equivalents at the year begin:	2 989	2 989	100.0%	11 658	390.1%	2 989	100.0%	10 634	98.8%	9.6%
Cash/cash equivalents at the year end:	3 925	11 658	297.0%	9 401	239.5%	9 401	239.5%	6 963	84.0%	35.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(62)	(2.9%)	20	.9%	116	5.4%	2 049	96.5%	2 123	100.0%	-	-	-	-
Total By Income Source	(62)	(2.9%)	20	.9%	116	5.4%	2 049	96.5%	2 123	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(62)	(2.9%)	20	.9%	116	5.4%	2 049	96.5%	2 123	100.0%	-	-	-	-
Total By Customer Group	(62)	(2.9%)	20	.9%	116	5.4%	2 049	96.5%	2 123	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	597	43.4%	2	.1%	5	.4%	770	56.0%	1 374	51.0%
Auditor-General	-	-	1 321	100.0%	-	-	-	-	1 321	49.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	597	22.1%	1 323	49.1%	5	.2%	770	28.6%	2 695	100.0%

Contact Details

Municipal Manager	Mr S Jooste (Stefanus)	023 449 1066
Financial Manager	Ms Ursula Baartman	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.

Municpal Manager:

Date:

Chief Financial Officer:

Date: